

If you would like to make a donation on your return to any of the charitable funds described below, see the instructions on page 30.

Line 52B - New Jersey — **Endangered Wildlife Fund...** Be a Partner in Protection!

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



SUPPORT

Please visit **www.NJFishandWildlife.com/ensphome.htm** for more info. For a free subscription to our newsletter, please write to Conserve Wildlife Foundation, PO Box 400, Trenton, NJ 08625-0400, or contact patricia.shapella@dep.state.nj.us.

Line 52C - New Jersey — Children's Trust Fund... "A Person Who Cares Can Prevent Child Abuse"

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

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

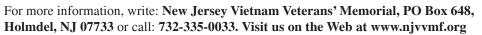
You can help children in New Jersey have a safe and healthy childhood.

For more information and/or a copy of the Children's Trust Fund's booklet of current programs please contact: NJ Children's Trust Fund, PO Box 711, Trenton, NJ 08625-0711 Phone: 609-633-3992 Web: www.njchildrenstrustfund.org



"To Remember, To Heal, To Honor"

Your support honors 1,560 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 52E - New Jersey — Breast Cancer Research Fund

YOUR STATE TAX REFUND TODAY HELPS OUR DAUGHTERS TOMORROW

Join the fight against breast cancer and help New Jersey based researchers find a cure now so our daughters won't have to fight this disease in the future. 100% of your donation supports research relating to the prevention, screening, treatment, and cure of breast cancer. For further information, please contact: The New Jersey Commission on Cancer Research, PO Box 369, Trenton, NJ 08625-0369. Web: www.state.nj.us/health



Contributions - continued

Line 52F - New Jersey — *U.S.S. New Jersey* Educational Museum Fund

Mission: Support the Battleship New Jersey

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

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



Line 52G - New Jersey — Designated Contribution 01 - Drug Abuse Education Fund - THE EPIDEMIC OF DRUG ABUSE NEEDS

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





Line 52G - New Jersey — Designated Contribution 02 - Korean Veterans' Memorial Fund

"To Honor, To Educate, To Recognize, To Commemorate"

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



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

Line 52G - New Jersey — Designated Contribution 03 - Organ and Tissue Donor Awareness Education Fund

Close to 3,000 critically ill New Jerseyans from all walks of life — parents, children, siblings, grandparents — are waiting for life-saving organ transplants. Each day 17 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 50 others. Your support will help raise awareness of this drastic need for organ and tissue donors. Begin today by checking off line 52G to help fund organ and tissue donor education awareness in New Jersey.



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

Contributions - continued

Line 52G - New Jersey — Designated Contribution 04 - NJ-AIDS Services Fund

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

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



Line 52G - New Jersey — Designated Contribution 05 - Literacy Volunteers of America – New Jersey Fund

"Literacy is the key to personal freedom."

Since 1979 Literacy Volunteers of New Jersey has been committed to increasing adult literacy in New Jersey. We are the state-level organization that provides training and technical support to a network of community-based literacy programs throughout New Jersey. These local programs focus



on recruiting, training, and matching volunteers with adults who need help learning to read and write or to understand and speak English. A corps of 2,500 volunteers provide free one-on-one instruction to 5,000 students each year. Your donation will enable LV-NJ to expand its services so that more adults can acquire the literacy skills needed to reach their full potential as individuals, parents, workers, and citizens. For more information call Literacy Volunteers of New Jersey at 1-800-848-0048 or visit our website at www.lvnj.org.

Line 52G - New Jersey — Designated Contribution 06 - New Jersey – Prostate Cancer Research Fund DONATE FOR DAD

Over the past several years, New Jersey has had the dubious distinction of consistently ranking in the top ten states in the nation for prostate cancer incidence and mortality. So join our fight against prostate cancer and help New Jersey cancer researchers find a cure. 100% of your donation supports approved prostate cancer research relating to the prevention, screening, treatment, and cure of prostate cancer. For further information, please contact: The New Jersey Commission on Cancer Research, PO Box 369, Trenton, NJ 08625-0369. Web: www.state.nj.us/health



Line 52G - New Jersey — Other Designated Contribution 07 - World Trade Center Scholarship Fund

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

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



on WTC
Scholarship Fund

FILING INFORMATION

- Your filing status and gross income determine whether you have to file a tax return.
- Age is not a factor in determining whether a person must file. Even minors (including students) and senior citizens must file if they meet the income filing requirements.
- Gross income means reportable income after exclusions but before personal exemptions are subtracted. It does not include nonreportable (exempt) benefits. See page 16 to find out which types of income are not reportable.
- Members of the Armed Forces see page 7 for additional information.
- Compensation paid to Pennsylvania residents employed in New Jersey is not subject to New Jersey income tax. See page 5 for more information.

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

every situation. If you need assistance, contact the Division's Cus	stonici Scrvice Center (007-27	
Who Must File You must file a New Jersey income tax return if – Your residency status is:		and your gross income was more than:
 Nonresident — File Form NJ-1040NR as a nonresident if: New Jersey was not your domicile (permanent legal residence); and you spent 183 days or less here; OR 	Single Married, filing separate return	\$10,000 (from all sources)
 New Jersey was not your domicile, you spent more than 183 days here, but you did not maintain a <i>permanent*</i> 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 <i>permanent</i> home in New Jersey; and You did maintain a <i>permanent</i> home outside of New Jersey; and You did not spend more than 30 days in New Jersey. 	Married, filing joint return Head of household Qualifying widow(er)	\$20,000 (from all sources)
Part-Year Resident — File Form NJ-1040 as a part-year resident if: You met the definition of resident for only part of the year.	Single Married, filing separate return	\$10,000 from all sources (for the entire 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.	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 as a full-year resident if: New Jersey was your domicile for the entire year; OR	Single Married, filing separate return	\$10,000 (from all sources)
• New Jersey was not your domicile, but you maintained a <i>permanent*</i> 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.)	Married, filing joint return Head of household Qualifying widow(er)	\$20,000 (from all sources)

^{*} 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, you will be considered a resident for New

TAXPAYERS' BILL OF RIGHTS

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

Service—

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

Appeals—

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

Interest on Refunds—

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

For more information on the rights and obligations of both taxpayers and the Division of Taxation under the Taxpayers' Bill of Rights, request our publication ANJ-1, *New Jersey Taxpayers' Bill of Rights*.

Jersey tax purposes *unless* you meet all three conditions for nonresident status (see "Who Must File" on page 4). Likewise, if New Jersey is not your domicile, you will only be considered a New Jersey resident if you maintain a permanent home and spend more than 183 days here.

Pennsylvania Residents

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

If New Jersey income tax was withheld from your wages, you must file a New Jersey nonresident return to obtain a refund. To stop the withholding of New Jersey income tax, complete a New Jersey Certificate of Nonresidence (Form NJ-165) and give it to your employer. You may obtain Form NJ-165 by contacting the Division's Customer Service Center. Form NJ-165 is also available on the

Division's Web site at www.state.nj.us/treasury/taxation/

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

Column A. Complete Column A, Lines 14 through 26, showing income from everywhere.

Column B. When Pennsylvania residents complete Column B, employee compensation from New Jersey sources should not be included on Line 14. For Pennsylvania residents Line 14, Column B, is zero, so enter "0."

Withholdings. If New Jersey income tax was withheld, enter the amount from your W-2(s) on Line 44.

Signed Statement. Pennsylvania residents employed in New Jersey who had New Jersey income tax erroneously withheld must attach a signed statement declaring the following, "Under penalties of perjury, I affirm that I am a resident of the Commonwealth of Pennsylvania and

Pennsylvania Residents - continued

that, pursuant to an agreement existing between the Commonwealth and the State of New Jersey, I claim exemption from payment of New Jersey gross income tax on compensation paid to me in the State 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 nonresidence was below these thresholds.

Part-year nonresidents must prorate all exemptions, deductions, and credits, as well as the pension and other retirement income exclusions, to reflect the period covered by each return.

If your income for the entire year from all sources was \$20,000 or less (\$10,000 if filing status is single or married, 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.

AVOIDING COMMON MISTAKES

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

- ✓ Name, Address, and Social Security Number should be checked for accuracy. Be sure your social security number appears on all documents submitted with your return. Also indicate your state of residency in the space provided.
- ✓ **Use correct form** for your tax situation. See the "Who Must File" chart on page 4.
- ✓ Use only blue or black ink when completing forms.
- ✓ **Read instructions** carefully before completing your return.
- ✓ You may not report a loss on Form NJ-1040NR.
- ✓ Use "STATE WAGES" figure(s) from your W-2(s), NOT Federal wages figure(s). If you received wages from sources outside New Jersey, this figure may need to be adjusted to reflect New Jersey tax law.
- ✓ Complete both Column A and Column B, Lines 14–26.
- ✓ **Locate the correct column** for your filing status in the Tax Table when calculating tax on Line 37.
- ✓ **Request a refund** by completing Line 54.
- ✓ **Attach all necessary forms,** schedules, and other documents to your return. See page 32.
- ✓ Check your math.
- ✓ **Sign and date your return.** Both spouses must sign a joint return.
- ✓ **Keep a copy of your return** and all supporting documents or schedules.
- ✓ Changes or mistakes to your original return may be corrected by filing an amended return. See page 12.

Line 14 - Wages

Column A. Enter your wages from sources both inside and outside New Jersey for your period of nonresidence.

Column B. Enter your wages from New Jersey sources for your period of nonresidence (unless you were a Pennsylvania resident).

Other Income

Column A. Enter your interest, dividends, pensions, and all other income from sources both inside and outside New Jersey for your period of nonresidence. Partners and shareholders should request Tax Topic Bulletin GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*, for instructions on reporting distributive share of partnership income and net pro rata share of S corporation income.

Column B. Enter only the income from New Jersey sources for your period of nonresidence. Part-year nonresident partners and, in general, S corporation shareholders, must prorate the entity's income

based on the number of days in the entity's fiscal year that you were a nonresident divided by 365 (366 for leap years).

Line 21 - Pensions, Annuities, IRA Withdrawals, Less Exclusion

Column A. If you were a New Jersey nonresident for only part of the taxable year and your gross income for the *entire year* from all sources was \$100,000 or less before subtracting any pension exclusion, you may qualify for a pension exclusion if you meet the other eligibility requirements. If you qualify, prorate the exclusion by the number of months you were a New Jersey nonresident. For this calculation 15 days or more is a month.

Column B. No entry is necessary.

Line 27 - Other Retirement Income Exclusion. If you (and/or your spouse if filing jointly) were 62 years of age or older on the last day of the tax year, you may qualify to exclude other income on Line 27. There are two parts to the total exclusion: Part I, the unclaimed portion of your prorated pension exclusion, and

Part-Year Nonresidents - continued

Part II, an exclusion for taxpayers who are unable to receive Social Security or Railroad Retirement benefits. **Do not complete Worksheet D** on page 25 to calculate the total exclusion amount you are eligible to claim. Instead, calculate your total exclusion as follows:

Part I. Total the earned income (wages, net profits from business, partnership income, and S corporation income) you received from all sources for the *entire* year. If your earned income for the entire year was \$3,000 or less and you did not use your entire *prorated* pension exclusion at Line 21, you may be able to use the unclaimed pension exclusion at Line 27 provided your gross income from all sources (combined income if filing jointly) for the entire year before subtracting any pension exclusion was \$100,000 or less.

Part II. If you are unable to receive Social Security or Railroad Retirement benefits, but would have been eligible for benefits had you fully participated in either program, you may also be eligible for an additional exclusion, whether or not you used all of your *prorated* pension exclusion at Line 21.

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

Line 30 - Total Exemption Amount.

Your total exemptions must be prorated based upon the number of months you were a New Jersey nonresident. For this calculation 15 days or more is a month.

See the instructions for Line 30 on page 26 to calculate the "total exemption" amount to be prorated.

Lines 31, 32, 33, and 34 - Deductions.

You may deduct medical expenses, qualified Archer medical savings account (MSA) contributions, health insurance costs of the self-employed, alimony and separate maintenance payments, and qualified conservation contributions based on the actual amounts paid for the period of time you were a nonresident of

New Jersey. Complete Worksheet E for medical expenses. See page 27. In addition, eligible taxpayers may qualify for a prorated Health Enterprise Zone (HEZ) deduction.

Part III - Allocation of Wage and Salary Income Earned Partly Inside and Outside New Jersey. If you must complete Part III, use the total number of days for your *period of nonresidence*. For more information on part-year nonresidents, request Tax Topic Bulletin GIT-6, *Part-Year Residents*.

Guidelines for Military Personnel

Residents. A member of the Armed Forces whose home of record (domicile) is New Jersey when entering the service remains a resident of New Jersey for income tax purposes, and must file a resident return even if assigned to duty in another state or country, unless he or she qualifies for nonresident status (see chart on page 4). If you are a New Jersey resident, you are subject to tax on all your income, including your military pay, regardless of where it is earned, unless the income is specifically exempt from tax under New Jersey law. Mustering-out payments, subsistence and housing allowances are exempt.

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 20.

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

In this case, the serviceperson is not considered a New Jersey resident for tax purposes.

TAX TIP Nonresidents. A member of the Armed Forces whose

home of record (domicile) is outside of New Jersey does not become a New Jersey resident when assigned to duty in this State. A nonresident service-person's military pay is not subject to New Jersey income tax. As a result, non-resident servicepersons should not report their military pay on the wages line in either Column A (Amount of gross income everywhere) or Column B (Amount from New Jersey sources) on Form NJ-1040NR. Mustering-out payments, subsistence and housing allowances are also exempt.

A nonresident serviceperson is not required to file a New Jersey income tax return unless he or she has received income from New Jersey sources other than military pay. A nonresident serviceperson who has income from New Jersey sources such as a civilian job in off-duty hours, income or gain from property located in New Jersey, or income from a business, trade, or profession carried on in this State must file a New Jersey nonresident return, Form NJ-1040NR.

If your permanent home (domicile) was New Jersey when you entered the military, but you have changed your state of domicile or you satisfy the conditions for nonresident status (see chart on page 4), then your military pay is not subject to New Jersey income tax. File Form DD-2058-1 or DD-2058-2 with your finance officer to stop future withholding of New Jersey income tax. If New Jersey income tax was erroneously withheld from your military pay, you must file a nonresident return (Form NJ-1040NR) to obtain a refund of the tax withheld.

Spouses 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:

Military Personnel - continued

- 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. Special rules apply to members of the Armed Forces of the United States and civilians providing support to the Armed Forces. See "Military Extensions" below.

Death Related to Duty. When a member of the Armed Forces serving in a combat zone or qualified hazardous duty area dies as a result of wounds, disease, or injury received there, no income tax is due for the taxable year the death occurred, nor for any earlier years served in the zone or area.

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

When to File

In general, your New Jersey income tax return is due when your Federal income tax return is due. For calendar year filers, the 2006 New Jersey income tax return is due by April 16, 2007. Fiscal year filers must file their New Jersey income tax return by the 15th day of the fourth month following the close of the fiscal year.

Postmark Date. All New Jersey income tax returns postmarked on or before the due date of the return are considered to

be filed on time. Tax returns postmarked after the due date are considered to be filed late. When a return is postmarked after the due date, the filing date for that return is the date the return was received by the Division, not the postmark date of the return. Interest on unpaid liabilities is assessed from the due date of the return.

Extension of Time to File

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

Six-Month Extension

TAX TIP You may receive a sixmonth 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 (if the extension application was filed by phone or online, your confirmation number is entered in the space provided at the top of Form NJ-1040NR); or
- 2. No Federal extension filed. You file a request for a six-month extension on Form NJ-630, Application for Extension of Time to File New Jersey Gross Income Tax Return, by the original due date of the return.

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

Taxpayers who file Form NJ-630 will not receive an approved copy. We will notify you only if your request is denied, but not until after your return is actually filed.

If you fail to satisfy the requirements outlined for extension, or you fail to file your return by the extended due date, your extension will be denied and penalties and interest will be imposed from the original due date of the return. See "Penalties, Interest, and Collection Fees" on page 11.

Military Extensions

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

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

Combat Zone. New Jersey allows extensions of time to file income tax returns and pay any tax due for members of the Armed Forces and civilians providing support to the Armed Forces serving in an area which has been declared a "combat zone" by executive order of the President of the United States or a "qualified hazardous duty area" by Federal statute. Once you leave the combat zone or qualified hazardous duty area, you have 180 days to file your tax return. Enclose a statement with your return to explain the reason for the extension.

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

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

Attach a statement of explanation to your return when you file. No interest or penalties will be assessed during a valid extension for service in a combat zone or

Extension of Time to File - continued

qualified hazardous duty area. This extension is also granted to a taxpayer's spouse who files a joint return.

How to Pay

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

Check or Money Order. You will find a payment voucher (Form NJ-1040NR-V) at the front of this booklet. If you owe tax and are sending the payment with your 2006 return, enter the amount of tax due in the boxes on the payment voucher. Do not make changes to any information preprinted on the payment voucher. Instead, make any necessary changes on the NJ-1040NR. For information about mailing forms, see "Where to Send Your Return" on page 10.

Make check or money order payable to: **State of New Jersey – TGI.** Write your social security number on the check or money order. Use social security numbers of both husband and wife 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 2006 tax year and are making the first installment of estimated tax for 2007, please use separate checks or money orders for each payment. Send your 2007 estimated tax payment with an NJ-1040ES voucher to the address on that payment voucher. Do not include the estimated tax payment with your 2006 income tax return.

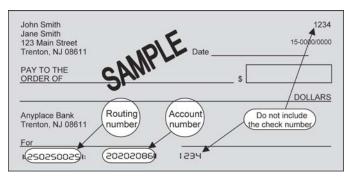
Electronic Check (e-check). You may be able to pay your 2006 New Jersey income taxes or make a payment of estimated tax for 2007 by e-check. This option is available on the Division's Web site (www.state.nj.us/treasury/taxation/). Taxpayers who do not have Internet access can make a payment by e-check by contacting the Division's Customer Service Center at 609-292-6400. Do not send in the payment voucher if you pay your taxes by e-check.

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

NOTE:

- If you do not enter your social security number and date of birth properly, you will not be able to pay by e-check.
- (2) If you are filing a New Jersey return for the first time, or your filing status is different than the filing status on your 2005 return, you may not be able to pay by e-check.

Credit Card. You may pay your 2006 New Jersey income taxes or make a payment of estimated tax for 2007 by credit card. Pay by phone (1-800-2PAYTAX, toll-free) or online (www.state.nj.us/treasury/taxation), and use a Visa, American Express, MasterCard, or Discover credit card. You may be asked to enter a jurisdiction code to make your payment. The code for New Jersey is 4000. Do not send in the payment voucher if you pay your taxes by credit card.



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

Credit Card Payment Sample Convenience Fees

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

Note: Fees are subject to change.
For payments above \$100,000, please contact
Official Payments Corp. at 1-866-621-4109

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

Time Limit for Assessing Additional

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

- You amended or the IRS adjusted your Federal taxable income;
- You amended your New Jersey taxable income;

How to Pay - continued

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

Where to Send Your Return

Your packet contains a large envelope. Use the large envelope to mail your NJ-1040NR along with related enclosures, payment voucher, and check or money order for any tax due.

Mail Your Return to:

STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER
PO BOX 244
TRENTON NJ 08646-0244

Refunds

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

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

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

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

No interest will be paid when an overpayment is credited to the next year's tax liability.

New Jersey law requires that any money owed to the State of New Jersey, any of its

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

Deceased Taxpayers

If a person received income in 2006 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 25, as "Other" income.

Estates and Trusts

Filing Requirements for Estates and

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

income actually distributed or required to be distributed during the taxable year.

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

Filing Requirements for Beneficiaries.

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

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

Partnerships

A partnership is not subject to gross income tax. Individual partners are subject to tax on the income they earned from the partnership under the Federal Internal Revenue Code and the New Jersey Gross Income Tax Act. See page 23 for information on reporting income from a partnership. Every partnership having a New Jersey resident partner or income from New Jersey sources must file New Jersey Form NJ-1065 with the New Jersey Division of Taxation by the 15th day of the fourth month following the close of the partnership's taxable year. For more information on partnership filing, request Form NJ-1065 and instructions.

Estimated Tax

Estimated tax means the amount which you estimate to be your income tax for the taxable year after subtracting 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

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

Underpayment of Estimated Tax. If you failed to make all of the required estimated tax payments as described above, you should request Form NJ-2210, Underpayment of Estimated Tax by Individuals, Estates or Trusts, and instructions. Complete Form NJ-2210 to determine if interest is due and if so, calculate the amount. Enter on Line 42 the amount of interest due from line 19, Form NJ-2210. Be sure to check the box at Line 42 and attach Form NJ-2210 to your return.

Penalties, Interest, and **Collection Fees**

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

Late Filing Penalty

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

Late Payment Penalty

5% of the outstanding tax balance may be imposed.

Interest

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

Collection Fees

In addition, if your tax bill is sent to our collection agency, a referral cost recovery fee of 10% of the tax due will be added to your liability. If a certificate of debt is issued for your outstanding liability, a fee for the cost of collection of the tax may also be imposed.

Rounding Off to Whole Dollars

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

Keeping Tax Records

Keep copies of your tax returns and the supporting documentation of income, age and/or disability, deductions, and credits until the statute of limitations has expired for each return. Generally, this is three years after the filing date or two years from the date the tax was paid, whichever is later.

Federal/State Tax Agreement

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

Signatures

Sign and date your return in blue or black ink. Both husband and wife must sign a joint return. The signature(s) on the form you file must be original; photocopied signatures are not acceptable. A return without the proper signatures cannot be processed and will be returned to you. This causes unnecessary processing delays and may result in penalties for late filing.

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

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

NOTE: Any tax preparer who prepared 100 or more New Jersey gross income tax resident returns in 2005 must use electronic methods to file all 2006 New Jersey resident income tax returns and to pay any tax on behalf of the taxpayer. A tax preparer is liable for a penalty of \$50 for each return he or she fails to file electronically when required to do so.

Fraudulent Return

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

Amended Returns

If you received an additional tax statement (W-2 or 1099) after your return was filed, or you discovered that you made any error or omission on your return, file an amended tax return by completing a new NJ-1040NR and writing AMENDED across the top. Do not use Form NJ-1040X to amend a nonresident return.

Changes in Your Federal Income Tax.

If you receive a notice from the Internal Revenue Service that they changed your reported income, and that change altered your New Jersey taxable income, you must notify the Division of the change in writing within 90 days. File an amended tax return and pay any additional tax due. If you file an amended Federal return which changes your New Jersey taxable income, you must file an amended New Jersey return within 90 days.

Privacy Act Notification

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

Your social security number is used primarily to account for and give credit for tax payments. The Division of Taxation also uses social security numbers in the administration and enforcement of all tax laws for which it is responsible.

Accounting Method

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

Name and Address

Place the peel-off label from the front of this booklet in the name and address section at the top of the return. **Do not use** the label if any of the information is incorrect. If your label contains inaccurate information or you do not have a label, print or type your name (last name first), complete address, and zip code in the spaces provided. Also include your spouse's 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 not printed on your name and address label. You must enter your social security number(s) in the space provided on the return. If your filing status is married, filing joint return, remember to report both spouses' numbers in the order in which the names are listed on the return.

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

State of Residency

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

NJ Residency Status

If you were a New Jersey resident for any part of the taxable year, list the month,

day, and year your residency began and the month, day, and year it ended.

Filing Status (Lines 1-5)

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



TAX TIP 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 your spouse died during the year, you are considered married for that entire year and you may file a joint return for yourself and your deceased spouse provided you did not remarry before the end of the year. You may be eligible to use the filing status "qualifying widow(er)" for each of the two tax years after the year in which your spouse died if you pay more than one-half of the cost of keeping up a home for yourself and at least one child, stepchild, adopted child, or foster child who qualifies as your dependent.

Filing Status (Lines 1-5) - continued

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.

NOTE: You may use the filing status "Married, filing joint return" or "Married, filing separate return" only if you and your spouse were married on the last day of the tax year. If you were a member of a domestic partnership registered in New Jersey, you are not "married" and you may not use these filing statuses.

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

Exemptions - Personal (Lines 6–8)

The exemptions claimed on Line 6 apply only to you and either your spouse or your domestic partner. The exemptions claimed on Lines 7 and 8 apply only to you and your spouse. The exemptions for age and disability are not available for a domestic partner or for your 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 married and filing a joint return with your spouse, check the spouse box as well.

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

Add the number of boxes checked and enter the result on Line 6.

Line 7 - Age 65 or Older

If you (or your spouse if filing a joint return) were 65 years of age or older on the last day of the tax year, you (and your spouse if qualified) are eligible for an additional exemption. You must attach proof of age such as a copy of a birth certificate, driver's license, or church records to your return the first time you claim the 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 you (or your spouse if filing a joint return) were blind or disabled on the last day of the tax year, you (and your spouse if qualified) are eligible for 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. You must 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 or your domestic partner.

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 Line 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.

Line 13 - Dependents' Information



Enter on Line 13 the full name social name, social security number, and year of birth for each dependent child or

other dependent claimed on Lines 9 and/ or 10. If the spaces provided are not sufficient, enclose a statement with the return listing the required information for each additional dependent.

The dependents you list must be the same persons who qualify as your dependent children or other dependents for Federal income tax purposes. Enter the same social security number, individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN) for each dependent that you entered on your Federal return. To obtain an ATIN, file Form W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions, with the Internal Revenue Service. See page 12 for information on obtaining a social security number or ITIN.

Gubernatorial Elections Fund

The Gubernatorial Elections Fund, financed by taxpayer designated \$1 contributions, provides partial public financing to qualified candidates for the office of Governor of New Jersey. With its contribution and expenditure limits, the Gubernatorial Public Financing Program has since 1977 assisted 63 candidates to conduct their campaigns free from the improper influence of excessive campaign contributions. Operation of the program has also permitted candidates of limited financial means to run for election to the State's highest office. As a condition of their receipt of public financing, candidates must agree to participate in two debates which provide the public with an opportunity to hear the views of each candidate. For more information on the Gubernatorial Public Financing Program, contact the New Jersey Election Law Enforcement Commission at 609-292-8700 or write to:

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

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

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

Income (Lines 14-26)

Enter on Lines 14 through 26 the amount of gross income received while a nonresident of New Jersey during the taxable year for each of the various categories of income.

In Column A, report your gross income from all sources (both inside and outside New Jersey). These figures cannot be copied from the figures reported on the Federal return. Reportable income means income that would be taxable if you were a New Jersey resident. Married 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:

- 1. 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;
- 3. Rents or royalties from real and tangible personal property located in New Jersey or from other business activities in New Jersey;
- 4. Gains from the sale of your principal residence or other real estate located in New Jersey:
- 5. Gambling winnings from New Jersey sources (other than the New Jersey Lottery) such as winnings from a casino or racetrack located in New Jersey:
- 6. Income of a New Jersey S corporation allocated to New Jersey.

Income or losses which a nonresident taxpayer receives from a business entity (i.e., sole proprietorship, partnership, LLP, or LLC) located in New Jersey will not be deemed to be derived from New Jersey sources if the business entity's only activity is the purchase, holding, or sale of intangible personal property, such as commodities or securities, and such intangible personal property is not held for sale to customers.

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

TAX TIP Important! A net loss in any category of income cannot be reported

as such on Form NJ-1040NR. A loss within one category of income may be applied against other income within the same category. However, a net loss in one category of income cannot be applied against income or gains in another. In case of a net loss in any category, enter "0" for that category. No carryback or carryover of losses is permitted under New Jersey law.

Gross Income includes the following:

- Wages and other compensation
- Interest and dividends
- Earnings on nonqualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) accounts
- Net profits from business, trade, or profession
- Net gains or income from sale or disposition of property
- Pensions, annuities, and IRA withdrawals
- Net distributive share of partnership income
- Net pro rata share of S corporation income
- Net rental, royalty, and copyright income
- Net gambling winnings
- Alimony
- Estate and trust income
- Income in respect of a decedent
- Prizes and awards, including scholarships and fellowships (unless they satisfy the conditions on page 24)
- Value of residence provided by employer
- Fees for services rendered, including jury duty

New Jersey gross income also **includes** the following which are not subject to Federal income tax:

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

Line 14 - Wages, Salaries, Tips, etc.

COLUMN A

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

Enter the total of State wages, salaries, tips, etc. from all employment both inside and outside New Jersey. Be sure to take the figure(s) from the "State wages" box on your W-2(s). See sample W-2 on page 17. All W-2(s) must be 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.

Nonresident servicepersons, see page 7.

Pension and annuity income or early retirement benefits should not be included on this line but should be reported on Line 21.

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

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

- 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.

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

Employee Business Expenses.

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

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

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

Commuter Transportation Benefits.

Certain amounts you receive from your employer up to \$1,360 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.

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

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 17 (Net Profits From Business).

Moving Expenses. Moving expenses are not deductible for New Jersey gross income tax purposes. However, you may exclude from the amount reported on Line 14 reimbursements for the following moving expenses if the Federal requirements to claim moving expenses were met and the expenses were included in wages on your W-2.

- 1. The cost of moving your household goods and personal effects from the old home to the new home.
- 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.

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 Archer MSAs if they are excluded for Federal income tax purposes
- Direct payments and benefits received under homeless persons assistance programs
- Income tax refunds (New Jersey, Federal, and other jurisdictions)
- 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

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 excluding and your reasons for excluding this amount. Also attach a copy of your Federal Form 3903.

Compensation for Injuries or Sickness.

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

1. The payments must be compensation for wage loss which results from

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

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

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

COLUMN B

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

Pennsylvania residents, see page 5. Non-resident servicepersons, see page 7.

If you had wage/salary income earned partly within and partly outside of New Jersey, and you cannot easily determine the amount of income from New Jersey, see Part III on page 33.

Do not use Part III if your wage/salary income is based on volume (the amount of sales or amount of business transacted). Instead, enter on Line 14 the portion of your wage/salary income calculated using the following formula:

 $\frac{\text{NJ Vol.}}{\text{Total Vol.}} \times \text{Vol. Income} = \text{Line 14, Col. B}$

In determining where the business was transacted, the location where the services or sales were actually performed is the deciding factor. An explanation of how you computed the amount of wage/ salary income must be attached to your return.

Line 15 - Interest Income

COLUMN A

Enter all of your reportable interest from sources both inside and outside of New Jersey on Line 15, Column A. New Jersey reportable interest income includes interest from the following:

- Banks
- Savings and loan associations
- · Credit unions
- Savings accounts
- Earnings on nonqualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) accounts
- Distributions from Coverdell education savings accounts (ESAs), but only the earnings portion

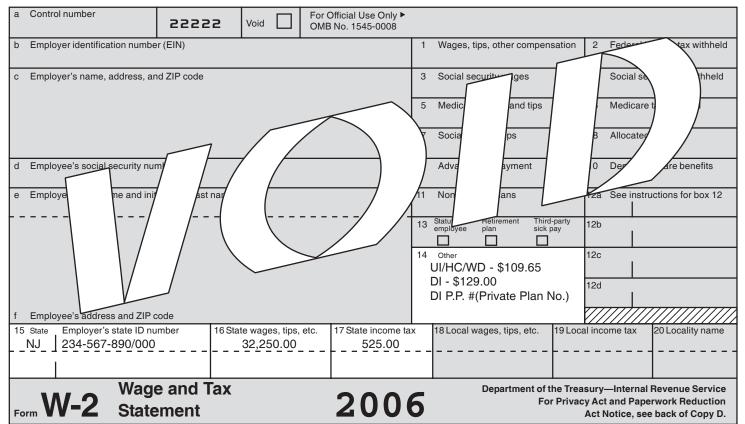
- Checking accounts
- Bonds and notes
- · Certificates of deposit
- Ginnie Maes
- Fannie Maes
- Freddie Macs
- · Repurchase agreements
- · Life insurance dividends
- Obligations of states and their political subdivisions, other than New Jersey
- Any other interest not specifically exempt

Interest received by your sole proprietorship is reportable as net profits from business on Line 17. Your portion of interest earned and received by a partnership, an estate or trust or, in general, an S corporation is reportable as distributive share of partnership income on Line 22, net income from estates or trusts on Line 25, or net pro rata share of S corporation income on Line 23.

For detailed information regarding the reporting of partnership or S corporation

continued

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



Line 15 - Interest Income - continued

income, request Tax Topic Bulletin GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*. For information regarding grantor trusts see the reporting instructions for Line 25 on page 24. Interest paid or deemed to have been paid to you by a partnership or an S corporation and reportable to you on Form 1099 must be included on Line 15 in Column A.

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

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

Do not report tax-exempt interest on Line 15. New Jersey tax-exempt interest income includes:

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

New Jersey Qualified Investment

Funds. A New Jersey Qualified Investment Fund is a regulated investment company in which at least 80% of the fund's investments (other than cash or receivables) are obligations issued either directly by the Federal government or the State of New Jersey or any of its political subdivisions. The Fund must 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 16. By February 15, shareholders should be notified by the New Jersey qualified investment fund of the portion of their distribution that may be excluded from income. Contact your broker to determine whether your fund qualifies.

Do not report interest earned on your IRA(s) on Line 15, Interest Income. If you made a withdrawal from your IRA during the year, see the instructions for Line 21.

For more information on tax-exempt interest income, request Tax Topic Bulletin GIT-5, *Exempt Obligations*.

COLUMN B

Only interest received as a result of a business or profession carried on in New Jersey and not properly reportable as net profits from business, distributive share of partnership income, net income from estates or trusts, or net pro rata share of S corporation income should be reported on Line 15, Column B. See instructions for Line 15, Column A. **Do not report interest from personal accounts.**

Line 16 - Dividends

COLUMN A

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

Dividends received by your sole proprietorship are reportable as net profits from business on Line 17. Your portion of dividends earned and received by a partnership, an estate or trust or, in general, an S corporation are reportable as distributive share of partnership income on Line 22, net income from estates or trusts on Line 25, or net pro rata share of

S corporation income on Line 23. For detailed information regarding the reporting of partnership income or S corporation income and distributions, request Tax Topic Bulletin GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*. For information regarding grantor trusts see the reporting instructions for Line 25 on page 24.

Capital Gains Distributions. Capital gains distributions you receive from mutual funds or other regulated investment companies are reported on Line 56, Part I and are not to be included as dividends.

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

Insurance Premiums. Dividends received from insurance companies are not taxable unless the dividends received exceed the premiums paid. Any interest from accumulated insurance dividends must be reported on Line 15, Column A.

COLUMN B

Only dividends received as a result of a business or profession carried on in New Jersey and not properly reportable as net profits from business, distributive share of partnership income, net income from estates or trusts, or net pro rata share of S corporation income should be reported on Line 16, Column B. See instructions for Line 16, Column A. **Do not report dividends from personally held securities.**

Line 17 - Net Profits From Business

COLUMN A

Report the net profits from your business, trade, or profession, whether carried on inside or outside New Jersey, on Line 17, Column A. To determine your New Jersey profit (or loss), first complete a Federal Schedule C (or Schedule C-EZ or Schedule F). Use the same accounting method (cash or accrual) that you used

Line 17 - Net Profits From Business - continued

for Federal income tax purposes. In the case of a loss, enter "0" on Line 17. Attach a copy of the Federal Schedule C (or Schedule C-EZ or Schedule F) to your return. To comply with New Jersey income tax law you must make the following adjustments to your Federal Schedule C (or Schedule C-EZ or Schedule F):

- 1. Add any amount you deducted for taxes based on income.
- 2. Subtract interest you reported on Federal Schedule C (or Schedule C-EZ or Schedule F) which is exempt for New Jersey purposes but taxable for Federal purposes.
- 3. Add interest not reported on Federal Schedule C (or Schedule C-EZ or Schedule F) from states or political subdivisions outside of New Jersey which is exempt for Federal purposes.
- 4. Deduct the remaining 50% of meal and entertainment expenses (that were disallowed on the Federal return).
- 5. Deduct your qualified contributions to a self-employed 401(k) plan. Contributions to a plan in excess of the Federal limits, which are not an allowable deduction for Federal tax purposes, are also not deductible for New Jersey purposes.
- 6. Add interest and dividends that were derived in the conduct of a trade or business.
- 7. Add or subtract income or losses derived in the conduct of a trade or business from rentals, royalties, patents, or copyrights.
- 8. Add or subtract gains or losses from the sale, exchange, or other disposition of the trade or business's property.
- 9. Add or subtract the net adjustment from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, Part 1, line 7. Be sure to retain the completed worksheet for your records. See page 44 for how to request Worksheet GIT-DEP and instructions.

10. Subtract the New Jersey allowable IRC section 199 deduction, which must be calculated on Form 501-GIT, Domestic Production Activities Deduction. Form 501-GIT can be found on the Division's Web site (www.state.nj.us/treasury/taxation).

Sole proprietors engaged in providing "primary care" medical and/or dental services at a qualified practice located in or within five miles of a designated Health Enterprise Zone (HEZ) may qualify for a deduction on Line 34. For information on eligibility requirements and how to calculate the HEZ deduction, see Technical Bulletin TB-56, Health Enterprise Zones, which is available on the Division's Web site

(www.state.nj.us/treasury/taxation).

COLUMN B

Enter the portion of your business income that comes from New Jersey sources. If zero, enter "0." If you carry on business both inside and outside New Jersey, you must complete and attach Form NJ-NR-A for each business. Contact our Customer Service Center to request Form NJ-NR-A and instructions or visit the Division's Web site. See page 44.

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

Line 18 - Net Gains or Income From Disposition of Property

COLUMN A

Enter on Line 18, Column A, the amount of net gains from Part I, Line 58. See page 32.

COLUMN B

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

Line 19 - Net Gains or Income From Rents, Royalties, Patents, and Copyrights

COLUMN A

Enter on Line 19, Column A the amount of net gains or income from Part II, Line 61. See page 33.

COLUMN B

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

Line 20 - Net Gambling Winnings

COLUMN A

Enter on Line 20, Column A, the amount of your net gambling winnings from both inside and outside New Jersey. You may deduct your gambling losses from your winnings that occurred during the same year. You may not use New Jersey Lottery losses to offset other gambling winnings. If your net gambling winnings are less than zero, enter "0."

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

Winnings or losses from other state lotteries may be reported on this line. Remember, do not include any winnings or losses from the New Jersey State Lottery.

Although no specific rider to the New Jersey income tax return is required to substantiate gambling losses, it is suggested that if you enter gambling winnings net of losses on Line 20 of the return, you should note the total winnings and total losses on a supporting schedule. This procedure may eliminate certain questions in the event the return is selected for audit. Although not taxable,

Line 20 - Net Gambling Winnings - continued

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 21)**

COLUMN A

Enter on Line 21, Column A, your reportable pensions, annuities, and certain IRA withdrawals, less your New Jersey pension exclusion. See page 22 for information on Roth IRAs and page 23 for information on 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. See definition of "disabled" on page 13.

TAX TIP If you are receiving a United States military pension or survivor's benefit

payments, the military pension or survivor's benefit is not reportable for New Jersey gross income tax purposes, regardless of your age or disability status. Do not include such payments on Line 21, Column A, Form NJ-1040NR.

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

Retirement plans (pensions, annuities, IRAs) are either noncontributory or contributory. A noncontributory plan is one to which you have not made contributions. A contributory plan is one to which you have made contributions, usually through payroll deductions.

Pensions, Annuities, and IRA Withdrawals

The amount you report on Line 21, Column A, will depend on whether or not you made contributions to the plan.

Noncontributory Plans. Amounts you receive from noncontributory plans are fully reportable. Include on Line 21, Column A, the total amount of the pension or annuity from your 1099-R, less any pension exclusion you are eligible to claim. See page 23.

Contributory Plans (Other Than

IRAs). The total value of your pension or annuity consists of your contributions, your employer's contributions (if any), and earnings. In general, your contributions to a pension or annuity were taxed

when they were made and are not reportable when withdrawn (except for 401(k) Plans). You must determine the reportable part of any distribution you receive. Use Worksheet A below to determine whether you should use the Three-Year Rule Method or the General Rule Method for your pension or annuity.

NOTE:

- If you received a distribution from a 401(k) Plan, see the section on 401(k) Plans before continuing.
- The reportable amount of an IRA withdrawal must be determined by completing Worksheet C, IRA Withdrawals, on page 22. Do not use Worksheet A or B for an IRA withdrawal.
- After determining the reportable amount of your pensions, annuities, and IRA withdrawals, see page 23 for New Jersey pension 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.

Worksheet A Which Pension Method to Use

1.	Amount of pension you will receive during the first three
	years (36 months) from the date of the first payment 1
2.	Your contributions to the plan 2
3.	Subtract line 2 from line 1
	(a) If line 3 is "0" or more, and both you and your employer contributed to the
	plan, you may use the Three-Year Rule Method.

Pensions, Annuities, and IRA Withdrawals - continued

expected return is found by totaling the amounts to be received.

Since the Three-Year Rule has been repealed for Federal income tax purposes, if you retired after July 1, 1986, the reportable amount of pension or annuity that you enter on your New Jersey return when using this method will differ from the amount you report on your Federal return

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

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

401(k) Plans. Beginning on January 1, 1984, New Jersey's treatment of 401(k) Plan contributions changed. After that

date employee contributions to 401(k) Plans were no longer included in taxable wages when earned. If you made contributions to your 401(k) Plan prior to January 1, 1984, your distribution will be treated differently than if you made all of your contributions after this date.

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

Lump-Sum Distributions and Rollovers. When a lump-sum distribution of the entire balance from a qualified employee pension, annuity, profit-sharing, or other plan is made, the amount received in excess of the contributions to the plan that have already been taxed must be included in your income in the year received. New Jersey has no provisions for income averaging of lump-sum distributions. Enter the reportable amount of a lump-sum distribution on Line 21, Column A.

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

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

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

Earnings credited to an IRA are not reportable until withdrawn. The interest, dividends, and other earnings, as well as amounts which were tax-free rollovers, will become reportable when withdrawn. If the total amount in the IRA is withdrawn, the entire amount of the interest or accumulated gains becomes reportable in the year the withdrawal is made. If, however, the withdrawal from an IRA is made over a period of years, the portion of the annual distribution that represents interest income and accumulated gains in the IRA is reportable.

A distribution from a rollover IRA which is fully reportable for Federal income tax purposes may be treated differently for New Jersey purposes if your contributions were subject to New Jersey income tax when the contributions were made.

Enter the reportable amount of an IRA withdrawal on Line 21. Use Worksheet C on page 22 to determine the reportable

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Pensions, Annuities, and IRA Withdrawals - continued

worksneet C	, - IRA Williarawais 2006
Part I	Part II—Unrecovered Contributions
1. Value of IRA on 12/31/06.	(For Second and Later Years)
Include contributions made for the	(1 of Second and Later Tears)
tax year from 1/1/07–4/15/071.	(a) Last year's unrecovered contributions.
2. Total distributions from IRA during the	From line 4 of last year's worksheet * (a)
tax year. Do not include tax-free rollovers 2.	· · · · · · · · · · · · · · · · · · ·
3. Total value of IRA.	From line 2 of last year's
Add lines 1 and 2	worksheet (b)
Unrecovered Contributions:	(c) Taxable portion of last year's
Complete either line 4a or 4b:	withdrawal. From line 7 of
4a. First year of withdrawal from IRA:	last year's worksheet (c)
Enter the total of IRA contributions	(d) Contributions recovered last
that were previously taxed 4a	year. Subtract line (c) from line (b) (d)
4b. After first year of withdrawal	(e) This year's unrecovered contributions.
from IRA: Complete Part II. Enter	Subtract line (d) from line (a) (e)
amount of unrecovered contributions	(f) Contributions to IRA during current
from Part II, line (g)* 4b	tax year. Do not include tax-free
5. Accumulated earnings in IRA on	rollovers (f)
12/31/06. Subtract either line 4a	(g) Total unrecovered contributions.
or 4b from line 3 5.	Line (e) plus line (f). Enter here and on
6. Divide line 5 by line 3 and enter the	Part I, line 4b(g)
result as a decimal	<u></u>
7. Taxable portion of this year's withdrawal.	
Multiply line 2 by decimal amount on line 6.	
Enter here and on Line 21, Form NJ-1040NR 7.	
*If you did not complete a worksheet in prior year(s), skip P	Part II and calculate the amount of unrecovered contributions as follows:
A. Determine the total amount of withdrawal(s) made fro	
B. Total the portion(s) of these previous year withdrawal((s) already reported as income on prior New Jersey tax returns.
C. Subtract the amount of previous year withdrawals repo	orted (B) from the total amount of previous year withdrawals (A).
This difference is the amount of contributions that hav	e been recovered thus far.
D. Subtract the amount of recovered contributions (C) fro	om the total amount of contributions made to the IRA.
This is the amount of unrecovered contributions to en	ter on line 4b of Part I.
(Keep a copy of th	is worksheet for your records.)

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 begin-

ning with the first taxable year in which a contribution was made to your IRA, **and** which is:

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

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

If you received a nonqualified distribution from a Roth IRA, you must report the earnings as income on Line 21, Column A.

Pensions, Annuities, and IRA Withdrawals - continued

If you converted an existing IRA to a rollover Roth IRA during tax year 2006, any amount from the existing IRA that would be reportable if withdrawn must be reported in your gross income in Column A.

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

New Jersey Pension Exclusion

You qualify for the New Jersey pension exclusion if:

- You (and/or your spouse if filing jointly) were 62 years of age or older or disabled as defined by Social Security guidelines on the last day of the tax year; and
- Your gross income (combined income if filing jointly) for the entire year before subtracting any pension exclusion was \$100,000 or less.

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 2006 you may exclude up to \$20,000 (filing status married, filing joint return), \$15,000 (filing status single, head of household, or qualifying widow(er)), or \$10,000 (filing status married, filing separate return).

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.

Enter on Line 21, Column A, the total reportable pension, annuity, and IRA withdrawal income less the amount of pension exclusion you are eligible to claim. If the amount of your maximum pension exclusion is more than the amount of your reportable pension, enter "0." (See the Maximum Pension Exclusion chart.)

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

TAX TIP If you and/or your spouse were 62 years of age or older on the last day of the

tax year and the maximum pension exclusion amount for your filing status is more than the amount of your reportable pension, or you did not use the pension exclusion because you did not report any taxable pensions, annuities, and IRA withdrawals, you may still qualify for other income exclusions. See the instructions for Line 27, "Other Retirement Income Exclusion." Part-year nonresidents, see page 6.

COLUMN B

Pension, annuity, and IRA withdrawal income is not taxable to nonresidents. Therefore, no entry is necessary on Line 21, Column B.

Line 22 - Distributive Share of Partnership Income

COLUMN A

Enter on Line 22, Column A, your share of income derived from partnership(s) as reported to you by the partnership(s) on Schedule NJK-1, Form NJ-1065. The appropriate amount to enter appears on the schedule in column A of the line labeled "Distributive Share of Partnership Income" and must be reported whether or not the income was actually distributed. If the net amount from all Schedule NJK-1s is zero or less, enter "0." Attach a copy of each Schedule NJK-1 to your return. For detailed information regarding the reporting of partnership income, request Tax Topic Bulletin GIT-9P, Income From Partnerships.

If any adjustments to the amount reported on Line 22, Column A are necessary, follow the detailed instructions in Tax Topic Bulletin GIT-9P, Income From Partnerships.

If the partnership had no income from New Jersey sources and you did not receive a Schedule NJK-1, you must 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 23 - Net Pro Rata Share of S Corporation Income

COLUMN A

Enter on Line 23, Column A, the amount of your net pro rata share of S corporation income, whether or not the income

Line 23 - Net Pro Rata Share of S Corporation Income - continued

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 24 - Alimony and Separate Maintenance Payments Received

COLUMN A

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

COLUMN B

Enter "0" on Line 24, Column B.

Line 25 - Other

COLUMN A

Enter on Line 25, Column A:

Amounts Received as Prizes and

Awards. A prize won in a raffle, drawing, television or radio quiz show, contest, or any other event is reportable and must be included on Line 25, Column A. Any prizes or awards received in goods or services must be included as income at fair market value.

Income in Respect of a Decedent. If

you had the right to receive income that the deceased person would have received had he or she lived, and the income was not included on the decedent's final return, you must report the income on your own return when you receive it. The income is reported on Line 25, "Other" income. Attach a schedule of the items of income reported together and included on Line 25.

Income From Estates and Trusts.

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

For tax years beginning on or after January 1, 2004, New Jersey income tax law has uncoupled from certain changes in Federal depreciation and expense deduction limits. The Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP instructions explain the New Jersey adjustments required to determine income reportable in the various net income categories. Worksheet GIT-DEP is available on the Division's Web site (www.state.nj.us/treasury/taxation).

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

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

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

Scholarships and Fellowships. Scholarships and fellowship grants are reportable and must be included on Line 25, Column A, unless they satisfy **all** of the following conditions:

- 1. The primary purpose of the grant is to further the recipient's education or training; and
- 2. The grant neither represents payments for past, present, or future services nor payments for services which are subject to the direction or supervision of the grantor (e.g., a fellowship given in exchange for teaching); and
- 3. The grant is not for the benefit of the grantor.

Residential Rental Value or Allowance Paid by Employer. Enter on Line 25, Column A, either the rental value of a residence furnished by an employer or the rental allowance paid by an employer to provide a home. The rental value of the residence furnished is excludable and should not be reported provided that:

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

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

Part-year nonresidents, do not complete this worksheet. See instructions on page 6.

	•	· · · · · · · · · · · · · · · · · · ·								
Par										
		s income (combined income if filing jointly) for the entire year before my pension exclusion on Line 21 or Line 27 MORE than \$100,000?								
54	_	Do not complete Part I. Enter "0" on line 9 and continue with Part II.								
	O No.	Continue with line 1.								
1.	Enter the	amount from Line 14, Col. A, NJ-1040NR 1.								
2.	Enter the	amount from Line 17, Col. A, NJ-1040NR 2.								
3.	Enter the	amount from Line 22, Col. A, NJ-1040NR 3.								
4.	Enter the	amount from Line 23, Col. A, NJ-1040NR 4.								
5.	5. Add lines 1, 2, 3, and 4 5									
	Is the am	ount on line 5 MORE than \$3,000?								
		Enter "0" on line 9 and continue with Part II. Continue with line 6.								
6.	Enter: \$20,000 \$15,000 \$10,000	if your filing status is: Married, filing joint return Single; Head of household; Qualifying widow(er) Married, filing separate return								
7.	your taxa	bunt of pension exclusion used to calculate ble pension amount on Line 21, Column A, NR								
8.		ine 7 from line 6. Enter the difference here and on rt II). If zero, enter "0"								
Par	t II									
9.	Unclaime	d Pension Exclusion (from line 8) 9								
10a.	or will yo	and/or your spouse if filing jointly) now receiving, u (and/or your spouse if filing jointly) ever be eligible social Security or Railroad Retirement Benefits?								
		Continue with item 10bEnter "0" on line 10 and continue with line 11								
10b.	ever be el	u (and your spouse if filing jointly) be receiving or igible to receive Social Security or Railroad Retirement f you had participated in either program?								
		 Enter "0" on line 10 and continue with line 11 Enter on line 10 the amount of exclusion for your filing status shown below and continue with line 11 								
	Enter: \$ 6,000	if your filing status is: Married, filing joint return; Head of household; Qualifying widow(er)								
	\$ 3,000	Single; Married, filing separate return 10								
11.	Add lines	Per Retirement Income Exclusion 9 and 10. Enter here and on Line 27, A and Column B, NJ-1040NR								

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

COLUMN B

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

Amounts Received as Prizes and

Awards. Do not include in Column B a prize won in a raffle, drawing, television or radio quiz show, or contest. These amounts, although not taxable for New Jersey nonresidents, are reported and included on Line 25, Column A.

Income From Estates and Trusts. Include on Line 25 the Total New Jersey Source Income Distributed reported on Schedule NJK-1, Form NJ-1041. If a Schedule NJK-1 was not received, include on Line 25 the net of the New Jersey source income listed on the Federal Schedule K-1 form. Do not include in Column B income you receive from an estate or trust if the estate or trust received such income from a business entity (i.e., sole proprietorship, partnership, LLP, or LLC) located in New Jersey and the only activity of the business entity is the purchase, holding, or sale of intangible personal property, such as commodities or securities, and such intangible personal property is not held for sale to customers. You must, however, include such income in Column A.

Line 26 - Total Income

COLUMN A

Enter on Line 26, Column A, the total of Lines 14–25, Column A.

COLUMN B

Enter on Line 26, Column B, the total of Lines 14–25, Column B.

Line 27 - Other Retirement Income Exclusion

If you (and/or your spouse if filing jointly) were 62 years of age or older on the last day of the tax year, you may qualify to

Line 27 - Other Retirement Income Exclusion - continued

exclude other income on Line 27. There are two parts to the total exclusion: Part I, the unclaimed portion of your pension exclusion, and Part II, an exclusion for taxpayers who are unable to receive Social Security or Railroad Retirement benefits. Each part has different eligibility requirements. Use Worksheet D on page 25 to calculate the total exclusion amount you are eligible to claim. If you were a part-year nonresident, do not complete the worksheet. See page 6.

- I. Unclaimed Pension Exclusion. You are eligible to use the unclaimed portion of your pension exclusion on Line 27 if:
 - You (and/or your spouse if filing jointly) were 62 years of age or older on the last day of the tax year; and
 - · Your gross income (combined income if filing jointly) for the entire year before subtracting any pension exclusion on Line 21 or Line 27 was \$100,000 or less; and
 - Your income (combined income if filing jointly) from wages, net profits from business, distributive share of partnership income, and net pro rata share of S corporation income totaled \$3,000 or less; and
 - · You did not use the maximum pension exclusion on Line 21 (your taxable pension, annuity, or IRA withdrawal was less than the exclusion amount for your filing status or you did not receive pension, annuity, or IRA withdrawal income).
- II. Exclusion for Taxpayers Unable to Receive Social Security or Railroad Retirement Benefits. This benefit is not related to the pension exclusion and, if you qualify, you may claim it whether or not you use the maximum pension exclusion. You qualify for this additional exclusion on Line 27 if:
 - You (and/or your spouse if filing jointly) were 62 years of age or older on the last day of the tax year; and

• You (and your spouse if filing jointly) are unable to receive Social Security or Railroad Retirement benefits, but would have been eligible for benefits had you fully participated in either program.

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

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

Line 28 - Gross Income

COLUMN A

Subtract Line 27, Column A, from Line 26, Column A, and enter the result on Line 28, Column A. If zero or less, enter "0."

TAX TIP If you were a nonresident for the entire year and the amount on

Line 28, Column A, is \$20,000 or less (\$10,000 if filing status is single or married, filing separate return), you have no tax liability to New Jersey and no return must be filed. However, vou must file a return in order to obtain a refund of taxes withheld or estimated payments made. Enter zero on Lines 36 and 37 and complete the return.

If you were a New Jersey resident for any part of the year, see "Guidelines for Part-Year Nonresidents" on page 6.

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

COLUMN B

Subtract Line 27, Column B, from Line 26, Column B, and enter the result on Line 28, Column B. If zero or less, enter "0."

Line 29 - Gross Income

COLUMN A

Enter on Line 29, Column A, the gross income from Line 28, Column A, page 1.

COLUMN B

Enter on Line 29, Column B, the gross income from Line 28, Column B, page1.

Exemptions and Deductions (Lines 30-34)

New Jersey allows deductions only for exemptions, certain medical expenses, qualified Archer medical savings account (MSA) contributions, health insurance costs of the self-employed, alimony and separate maintenance payments, qualified conservation contributions, and a health enterprise zone deduction for qualified taxpayers. No deduction is allowed for adjustments taken on the Federal return such as employee business expenses, IRA contributions, and Keogh Plan contributions. However, be sure to keep records of all contributions to IRAs and Keogh Plans. You will need this information when you make withdrawals in future years. Part-year nonresidents must follow the guidelines on page 6.

Line 30 - Total Exemption Amount

Calculate your total exemption amount as follows:

From Line 12a	× \$1,000 =	
From Line 12b	× \$1,500 =	

Total Exemption Amount

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

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

Add together the exemption amounts calculated above and enter the total on Line 30. Form NJ-1040NR.

Worksheet E Deduction for Medical Expenses

(Keep for your records)

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

Line 31 - Medical Expenses

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

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 E

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

Archer MSA Contributions. Enter on line 4, Worksheet E, the amount of your qualified Archer MSA contributions from Federal Form 8853. New Jersey follows the Federal rules for this deduction. Your contribution may not exceed 75% of the amount of your annual health plan deductible (65% if you have a self-only plan). 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 14, Column A and Column B.

Self-Employed Health Insurance

Deduction. If you are considered a selfemployed individual for Federal income tax purposes, or you received wages in 2006 from an S corporation in which you were a more-than-2% shareholder, you may deduct the amount you paid during the year for health insurance for yourself, your spouse or domestic partner, and your dependents. The amount of the deduction may not exceed the amount of your earned income, as defined for Federal income tax purposes, derived from the business under which the insurance plan is established. You may not deduct any amounts paid for health insurance coverage for any month during the year in which you were eligible to participate in any subsidized health plan maintained by your (or your spouse's or domestic partner's) employer.

Line 32 - Alimony and Separate Maintenance Payments

Enter on Line 32 the amount of alimony and separate maintenance paid which was required under a decree of divorce or separate maintenance. Do not include payments for child support.

Line 33 - Qualified Conservation Contributions

Enter on Line 33 the amount of any contribution you made for conservation purposes of a qualified real property interest in property located in New Jersey. The amount of the deduction is the amount of the contribution allowed as a deduction in computing your taxable income for Federal income tax purposes. If you are required to file Federal Form 8283 with your Federal 1040, attach a copy.

Line 34 - Health Enterprise Zone Deduction

Eligible taxpayers engaged in providing "primary care" medical and/or dental services at a qualified practice located in or within five miles of a designated Health Enterprise Zone (HEZ) enter the amount of their HEZ deduction on Line 34. Partners and S corporation shareholders of a qualified practice enter the HEZ deduction amount listed on Schedule NJK-1, Form NJ-1065, or Schedule NJ-K-1, Form CBT-100S. Sole proprietors must calculate the amount of

Line 34 - Health Enterprise Zone Deduction - continued

their HEZ deduction for Line 34. For information on eligibility requirements and how to calculate the HEZ deduction, see Technical Bulletin TB-56, Health Enterprise Zones, which is available on the Division's Web site (www.state.nj.us/treasury/taxation).

Line 35 - Total Exemptions and Deductions

Enter on Line 35 the total of Lines 30, 31, 32, 33, and 34.

Line 36 - Taxable Income

Subtract Line 35 from Line 29, Column A, and enter the result on Line 36. If Line 36 is zero or less, enter "0."

Line 37 - Tax on Amount on Line 36

Compute your tax by using one of the following methods.

Tax Table. If your taxable income from all sources on Line 36 is less than \$100,000, you may use the New Jersey Tax Table on page 34 or the New Jersey Tax Rate Schedules on page 43 to find your tax. When using the tax table, be sure to use the correct column. After you have found your tax, enter the amount on Line 37.

Tax Rate Schedules. You must use the New Jersey Tax Rate Schedules on page 43 if your taxable income from all sources on Line 36 is \$100,000 or more. Use the correct schedule for your filing status. After you have calculated your tax, enter the amount on Line 37.

Line 38 - Income Percentage

To figure your income percentage, divide the amount on Line 29 in Column B by the amount on Line 29 in Column A.

Carry your result to four decimal places. For example, if the amounts used were \$20,000 (Line 29, Column B) divided by \$30,000 (Line 29, Column A), the result would be 66.67% or .6667. In certain situations, however, the income percentage can exceed 100%.

NOTE: The income percentage can exceed 100%. For example, a taxpayer realizes a \$50,000 gain from the sale of real property in New Jersey and sustains a \$10,000 loss from the sale of property in Florida. This nonresident (who has no other income) reports \$40,000 as his income from everywhere (Column A) and \$50,000 as income from New Jersey sources (Column B). The income percentage is 125% (or 1.25) calculated as follows: \$50,000 (Line 29, Column B) divided by \$40,000 (Line 29, Column A).

Line 39 - New Jersey Tax

Multiply the amount on Line 37 by the income percentage on Line 38, and enter the result on Line 39. This is your New Jersey tax.

Line 40 - Sheltered Workshop Tax Credit



Enter on Line 40 your Sheltered Workshop Tax Credit for the current year from Part IV, line 12 of

Form GIT-317. See page 44 for how to request Form GIT-317 and instructions. Attach a copy of Form GIT-317 to your return and retain a completed copy for your records.

The Sheltered Workshop Tax Credit is only available to entities with privilege periods or taxable years beginning after January 12, 2006.

Line 41 - Balance of Tax

Subtract Line 40 from Line 39 and enter the result on Line 41.

Line 42 - Penalty for Underpayment of Estimated Tax

To determine the amount of interest for the underpayment of estimated tax, complete Form NJ-2210, Underpayment of Estimated Tax by Individuals, Estates or Trusts. Enter on Line 42 the amount of interest due from line 19, Form NJ-2210. Be sure to check the box at Line 42 and attach Form NJ-2210 to your return. See "Estimated Tax" on page 11.

Line 43 - Total Tax and Penalty

Enter on Line 43 the total of Lines 41 and 42.

Line 44 - Total New Jersey Income Tax Withheld

Enter on Line 44 the total New Jersey income tax withheld, as shown on your W-2, W-2G, and/or 1099 statement(s). The W-2 must indicate the amount of New Jersey tax withheld and the "State" box must indicate that the tax withheld was New Jersey income tax. See sample W-2 on page 17. 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 44 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 contributions (may be shown as DI). These are not New Jersey income tax withholdings and may not be used as credits on Line 44. See instructions for Lines 47 and 48 for more information on unemployment insurance/ 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, 2007, or if the form you received is incorrect, contact your employer/payer immediately.

Line 45 - New Jersey Estimated Payments/Credit From 2005 Tax Return

Enter on Line 45 the total of:

- Estimated tax payments made for 2006, including any payments made in connection with the sale or transfer of real property in New Jersey (See "Estimated Tax" on page 11)
- Credit applied from your 2005 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. Attach a copy of Form NJ-1040-SC.
- *This is the amount of overpayment that you chose to carry forward on Line 50A of your 2005 NJ-1040NR as a credit towards your income tax liability for 2006. If you received a refund check for 2005, do not enter the amount of that refund check on Line 45.

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 2006 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.

Line 46 - Tax Paid on Your Behalf by Partnership(s)

Enter on Line 46 the total amount of New Jersey income tax paid on your behalf by

partnership(s), as shown in Column B, Part III of Schedule NJK-1. Attach a copy of Schedule NJK-1 for each partnership which paid tax on your behalf for which you are claiming a credit.

UI/HC/WD; DI Credit (Lines 47 and 48)

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 2006, the maximum employee unemployment insurance/ health care subsidy fund/workforce development partnership fund contribution was \$109.65, and the maximum emplovee disability insurance contribution was \$129.00. 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 (\$109.65) or disability insurance (\$129.00) 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 contributions withheld must be reported separately on all W-2 statements. The employer's New Jersey Taxpayer Identification Number or approved private plan number must also be shown. See sample W-2 on page 17.

Be careful when completing Form NJ-2450 and check that your W-2 verifies the information you provide. If **all** New Jersey Department of Labor and Workforce Development requirements are not met, your income tax credit must

be denied. You must then refile your claim with the Department of Labor and Workforce Development using their Form UC-9A, "Employee's Claim for Refund of Excess Contributions." Once your income tax credit for excess unemployment insurance/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 and Workforce Development.

Contact our Customer Service Center to request Form NJ-2450 or visit the Division's Web site. See page 44.

Line 47 - Excess New Jersey UI/HC/WD Withheld

Enter on Line 47 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 48 - Excess New Jersey Disability Insurance Withheld

Enter on Line 48 the excess disability insurance contributions withheld from Line 5 of Form NJ-2450. Attach Form NJ-2450 to your return.

Line 49 - Total Payments/ Credits

Add Lines 44 through 48 and enter the total on Line 49.

Amount You Owe or Overpayment (Lines 50 and 51)

Compare Lines 49 and 43.

- If Line 49 is less than Line 43, you have a balance due. Complete Line 50.
- If Line 49 is more than Line 43 you have an overpayment. Complete Line 51.

Line 50 - Amount You Owe

Subtract Line 49 (Total Payments/Credits) from Line 43 (Total Tax and Penalty) and enter the result on Line 50.

If you have a balance due, you may make a donation on Lines 52B, 52C, 52D, 52E, 52F, and/or 52G by adding the amount of your donation to your payment.

Make your check or money order for the total amount payable to "State of New Jersey – TGI." You may also pay your 2006 New Jersey income taxes by electronic check (e-check) or credit card (Visa, American Express, MasterCard, or Discover). See "How to Pay" on page 9. Do not send in the payment voucher if you pay your taxes by e-check or credit card.

NOTE: If the amount of tax you owe (Line 50) is more than \$400, you may want to increase your estimated payments or contact your employer for Form NJ-W4 to increase your withholdings to avoid future interest assessments.

Line 51 - Overpayment

Subtract Line 43 (Total Tax and Penalty) from Line 49 (Total Payments/Credits) and enter the result on Line 51.

Line 52A - Credit to Your 2007 Tax

Enter on Line 52A the amount of your overpayment that you wish to credit to your 2007 tax liability.

Contributions (Lines 52B-52G)

Whether you have an overpayment or a balance due, you may make a donation to any of the following funds:

- · Endangered Wildlife Fund
- · Children's Trust Fund
- Vietnam Veterans' Memorial Fund
- Breast Cancer Research Fund
- U.S.S. New Jersey Educational Museum Fund

You may also make a donation to one of the following funds on Line 52G.

- Drug Abuse Education Fund (01), or
- Korean Veterans' Memorial Fund (02), or
- Organ and Tissue Donor Awareness Education Fund (03), or
- NJ-AIDS Services Fund (04), or
- Literacy Volunteers of America New Jersey Fund (05), or
- New Jersey Prostate Cancer Research Fund (06), or



• World Trade Center Scholarship Fund (07)

For more information on the funds, see page 1.

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

If you are making a donation on Line 52G, also enter the code number (01, 02, 03, 04, 05, 06, or 07) for the fund of your choice. For your convenience, "0" is already entered.

The amount you donate will reduce your refund or increase your balance due. Be sure to enter an amount when making a contribution.

If you are making a donation on Line 52B, 52C, 52D, 52E, 52F, and/or 52G, and you have a balance due, increase the amount of your payment by the amount you wish to contribute. If you are paying your tax due by check and including a donation, your check or money order must be made out to "State of New Jersey – TGI," not to the charity or charities you selected. Your donation will be deposited in the appropriate fund(s) when your return is processed.

Line 53 - Total Deductions From Overpayment

Add any amounts on Lines 52A, 52B, 52C, 52D, 52E, 52F, and 52G. Enter the result on Line 53.

Line 54 - Refund

Subtract Line 53 from Line 51 (Overpayment). Enter the result on Line 54. This is the amount of your refund.

Remember—

- Sign and date your return.
- If you owe tax and you are paying by check or money order, complete the Payment Voucher, Form NJ-1040NR-V, and mail it with your check or money order in the large envelope with your return.
- Do not send in the payment voucher if you pay your taxes by e-check or credit card.

Part I - Disposition of Property (Lines 55–58)

Your portion of the gain or loss derived from the disposition of property owned by a sole proprietorship, partnership, an estate or trust or, in general, an S corporation is reportable as net profits from business on Line 17, distributive share of partnership income on Line 22, income from estates and trusts on Line 25, or net pro rata share of S corporation income on Line 23. For information regarding grantor trusts see the reporting instructions for Line 25 on page 24.

Use Part I to report all other capital gains and income from the sale or exchange of any property (both inside and outside New Jersey). In arriving at your gain, you may deduct expenses of the sale and your adjusted basis in the property. The basis to be used for computing gain or loss is the cost or adjusted basis determined for Federal income tax purposes.

NOTE: If you sold or transferred real property in New Jersey and were required to make estimated tax payments in connection with the sale or transfer, be sure to include such payments on Line 45.

New Jersey income tax law has uncoupled from certain changes in Federal depreciation and expense deduction limits. A New Jersey depreciation adjustment may be required for assets placed in service on or after January 1, 2004. Complete the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP to calculate the adjustment.

The New Jersey allowable IRC Section 199 deduction must be calculated on Form 501-GIT, Domestic Production Activities Deduction. The result should be taken into consideration in calculating the gain or loss on disposition of applicable property. Form 501-GIT can be found on the Division's Web site (www.state.nj.us/treasury/taxation).

If you sold an interest in a partnership, a sole proprietorship, or rental property, you may be required to use a New Jersey adjusted basis. If you sold shares in an S corporation, you **must** use your New Jersey adjusted basis. The gain or loss from your sale or liquidation of a sole proprietorship, a partnership interest, or shares of S corporation stock must be reported as net gains or income from disposition of property in Part I. For 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 New Jersey basis differs from the Federal basis, a New Jersey installment sale calculation must be made and the New Jersey gain must be reported.

If the spaces provided are not sufficient, 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 2 years (the ownership test); **and**
- 2. Lived in the home as your principal residence for at least 2 years (the use test).

NOTE: If you owned and used the property as your principal residence for less than 2 years, and you qualify for a reduced exclusion for Federal purposes, you may claim a reduced exclusion for New Jersey purposes.

You can exclude up to \$250,000 (\$500,000 for certain married 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 I. Be sure the amount you report on Part I 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 55 - List of Transactions

List at Line 55, Part I, any reportable transaction(s) from your Federal Schedule D, indicating the gain or loss for each transaction in Column f. In listing the gain or loss on disposition of rental property, the New Jersey adjustment from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, line 6 must be taken into consideration. Be sure to retain the completed worksheet for your records. See page 44 for how to request Worksheet GIT-DEP and instructions. The Gross Income Tax Act does not distinguish between active and passive losses, nor does it authorize carryback or carryforward of such losses. You may deduct Federal passive losses in full in the year incurred against any gain within the same category of income, but only in the year that it occurred.

Line 56 - Capital Gains Distributions

Enter on Line 56 the total amount of all capital gains distributions from your Form 1099-DIV(s) or similar statement(s). Do not include capital gains from a "New Jersey Qualified Investment Fund" which are attributable to qualified exempt obligations or gains from mutual funds to the extent attributable to Federal obligations. For information on "New Jersey Qualified Investment Funds" see page 18.

Line 57 - Other Net Gains

Enter on Line 57 the total amount of net gains or income less net losses from disposition of property not included on Line 55 or 56 of Part I.

Line 58 - Net Gains

Enter on Line 58 the total of the amounts listed on Line 55, Column f and Lines 56 and 57, netting gains with losses. If the netted amount is a loss, enter "0." Also enter this amount on Line 18, Column A. On Line 18, Column B, enter that portion of this amount which is derived from New Jersey sources.

Assembling Your Return

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

- · Check your math.
- Sign and date your return. Both spouses must sign a joint return.
- Attach all supporting documents and schedules to the return including:
 - -- W-2(s)
 - 1099(s) that indicate NJ withholdings
 - If appropriate, New Jersey Form(s): NJ-630, NJ-1040-SC, NJ-2210, 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), Schedule NJK-1, Form NJ-1041, or copy of Federal Schedule K-1, Form 1041
 - If appropriate, statement of residency (Pennsylvania residents)
 - If appropriate, proof of age and/or disability the first time you claim the exemption(s) on your return
 - If appropriate, a copy of your New Jersey Certificate of Domestic Partnership the first time you claim the exemption on your return
 - If appropriate, copy of Federal Form(s):

Schedule B or Schedule 1 for interest over \$1,500

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

Form 2106 for employee business expenses

Form 3903 for moving expenses

Form 4868 for filing under a Federal extension

Form 8283 for Qualified Conservation Contributions

Form 8853 for Archer MSA contributions

- **Balance due.** Complete the Payment Voucher, Form NJ-1040NR-V, and return it with your payment if paying by check or money order. Write your social security number on your check or money order. If paying by e-check or credit card, do not include payment voucher.
- Use the large envelope to mail Form NJ-1040NR with related 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 12.
- **Keep a copy** of your return and all supporting documents or schedules.

Part II - Rents, Royalties, Patents, and Copyrights

Your portion of net gains or loss derived from rents, royalties, patents, and copyrights from property owned by a sole proprietorship, partnership, an estate or trust or, in general, an S corporation is reportable as net profits from business on Line 17, distributive share of partnership income on Line 22, income from estates and trusts on Line 25, or net pro rata share of S corporation income on Line 23. For information regarding grantor trusts see the reporting instructions for Line 25 on page 24.

Use Part II to report all other net gains or income less net losses from rents, royalties, patents, and copyrights (from both inside and outside New Jersey).

New Jersey income tax law has uncoupled from certain changes in Federal depreciation and expense deduction limits. A New Jersey depreciation adjustment may be required for assets placed in service on or after January 1, 2004. Complete the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP to calculate the adjustment.

The New Jersey allowable IRC Section 199 deduction must be calculated on Form 501-GIT, Domestic Production

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

Activities Deduction. The result should be taken into consideration in calculating the net gain, income, or loss resulting from the rental of applicable property. Form 501-GIT can be found on the Division's Web site (www.state.nj.us/treasury/taxation).

The Gross Income Tax Act does not distinguish between active and passive losses, nor does it authorize carryback or carryforward of such losses. Thus, you may deduct Federal passive losses in full in the year incurred against any gain within the **same category** of income. If the spaces provided are not sufficient, attach a statement to the return listing any additional property and income.

Line 59 - List of Property and Income

List at Line 59, Part II, the kind of property and the net income or loss from each property. For rentals, in listing the income or loss for each rental property as determined on your Federal Schedule E, the New Jersey adjustments from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, lines 4 and 5 must be taken into consideration. Be sure to retain the completed worksheet for your records. See page 44 for how to request Worksheet GIT-DEP and instructions.

In listing New Jersey income or loss the New Jersey allowable IRC Section 199 deduction must be taken into consideration if applicable. Information regarding the New Jersey limitations and calculations can be found on the Division's Web site (www.state.nj.us/treasury/taxation).

Line 60 - Totals

Add the amounts in each column and enter the totals on Line 60.

Line 61 - Net Income

Add the amounts listed on Line 60 in columns b, c, d, and e. Enter the total on Line 61, netting gains with losses. If the netted amount is a loss, enter "0." Also enter this amount on Line 19, Column A. On Line 19, Column B, enter that portion of this amount which is derived from New Jersey sources.

Part III - Allocation of Wage and Salary Income

Part III must be completed by nonresidents who have wage/salary income earned partly inside and partly outside
New Jersey who cannot readily determine the amount of wage/salary income from
New Jersey.

Do not use Part III if your wage/salary income is based on volume (the amount of sales or amount of business transacted). Instead, see the instructions for Line 14, Column B, on page 17.

Line 62 - Amount to be Allocated

Enter on Line 62 the amount reported at Line 14, Column A, which was earned partly inside and partly outside New Jersey.

Line 63 - Total Days

Full-year nonresidents, enter 365 (366 for leap years) on Line 63. Part-year nonresidents, see page 6.

Line 64 - Nonworking Days

Enter on Line 64 the total number of non-working days (Saturdays, Sundays, holidays, sick leave, vacation, etc.) during the taxable year covered by this return.

Line 65 - Total Days Worked

Subtract Line 64 from Line 63 and enter the result on Line 65. This is the total number of days worked during the taxable year covered by this return.

Line 66 - Days Worked Outside New Jersey

Enter on Line 66 the number of days worked outside of New Jersey during the taxable year covered by this return.

Line 67 - Days Worked in New Jersey

Subtract Line 66 from Line 65 and enter the result on Line 67. This is the number of days you worked in New Jersey during the taxable year covered by this return.

Line 68 - Allocation Factor

Divide Line 67 by Line 65. The result will be a decimal. Multiply Line 62 by the decimal and include this amount on Line 14, Column B.

Part IV - Allocation of Business Income to New Jersey

Part IV must be used by nonresident taxpayers who are required to complete and 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. Contact the Customer Service Center to request Form NJ-NR-A and instructions or visit the Division's Web site. See page 44.

2006 New Jersey Tax Table for Form NJ-1040NR

Use this table if your New Jersey taxable income on Line 36 is less than \$100,000. If your taxable income is \$100,000 or more, you must use the Tax Rate Schedules on page 43 of this booklet.

Example: Mr. and Mrs. Evans are filing a joint return. They checked filing status "2," married, filing joint return. Their taxable income on Line 36 of Form NJ-1040NR is \$39,875. First they find the \$39,850–\$39,900 income line. Next, they find the column for filing status "2" and read down the column. The amount shown where the income line meets the filing status column is \$628. This is the tax amount to be entered on Line 37 of Form NJ-1040NR.

If Line 36 (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)

2006 NEW JERSEY TAX TABLE (NJ-1040NR)

	ine 36 w Jersey Taxable ome) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 36 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
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	man	Your T	ax Is—		man	Your Ta	ıx Is—		man	Your Ta	ax Is—		man	Your Ta	ax Is—	
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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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5,750 5,750 80 8,700 8,750 122 122 11,750 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 14,800 207 207 207 5,800 5,850 82 8,800 8,850 8,900 124 124 11,850 11,950 166 166 166 14,850 14,900 208 208 5,950 83 83 8,900 8,950 125 125 11,950 11,950 166 166 166 14,850 14,950 208 208 208 208 208 208 208 208 208 208 208 208 208 208 208 208 209 209 209 209 209 209 209 209 209 209 209 20																	
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6,000 6,050 84 84 9,000 9,050 126 126 12,000 12,050 168 168 15,000 15,050 210 210 6,050 6,100 85 85 9,050 9,100 127 127 12,050 12,100 169 169 16,95 15,100 211 211 211 6,150 86 86 9,100 9,150 128 128 12,100 12,150 170 170 15,150 15,150 212 212 212 6,150 86 86 9,150 9,200 128 128 12,150 12,200 170 170 170 15,150 15,150 212 212 212 212 170	5,950	-	84	84	8,950		126	126	11,950		168	168	14,950		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 6,150 6,150 86 86 9,100 9,150 128 128 12,150 12,150 170 170 15,100 15,150 212 212 212 6,150 6,200 86 86 9,150 9,250 128 128 12,150 12,200 170 170 15,150 15,200 212 212 212 212 212 212 212 212 212 212 212 212 212 12,200 12,250 171 171 15,250 15,300 214 214 213 213 213 113 12,250 12,300 172 172 15,250 15,300 214 214 215 6,300 89 89 9,300 9,350 131 131 12,300 12,350 173 173 173	6.000		0.4	I 64	0.000		100	100	10.000		100	100	15.000		010	1 010	
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6,350 6,400 89 89 9,350 9,400 131 131 12,350 12,400 173 173 15,350 15,400 215 215 6,400 6,450 90 90 9,400 9,450 132 132 12,400 12,450 174 174 15,400 15,450 216 216 6,450 6,500 91 91 9,450 9,500 133 133 12,450 175 175 15,450 15,500 217 217 6,500 6,550 91 91 9,500 9,550 133 133 12,500 12,550 175 175 15,500 15,550 217 217 6,550 6,600 92 92 9,550 9,600 134 134 12,550 176 176 175 15,500 15,500 218 218 6,600 6,650 93 93 9,600 9,650 135 135 12,600	6,250													15,300			
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6,650 6,700 93 93 9,650 9,700 135 135 12,650 12,700 177 177 15,650 15,700 219 219 6,700 6,750 94 94 9,700 9,750 136 136 12,700 12,750 178 178 15,700 15,750 220 220 6,750 6,800 95 95 9,750 9,800 137 137 12,750 12,800 179 179 15,750 15,800 221 221 6,800 6,850 96 96 9,800 9,850 138 138 12,800 12,850 180 180 15,850 15,850 222 222 6,850 6,900 96 96 9,850 9,900 138 138 12,850 12,900 180 180 15,850 15,850 222 222 6,900 6,950 97 97 9,900 9,950 139 139 </td <td>6,600</td> <td>6,650</td> <td>93</td> <td>93</td> <td>9,600</td> <td>9,650</td> <td>135</td> <td>135</td> <td>12,600</td> <td>12,650</td> <td>177</td> <td>177</td> <td>15,600</td> <td>15,650</td> <td>219</td> <td>219</td>	6,600	6,650	93	93	9,600	9,650	135	135	12,600	12,650	177	177	15,600	15,650	219	219	
6,750 6,800 95 95 9,750 9,800 137 137 12,750 12,800 179 179 15,750 15,800 221 221 6,800 6,850 96 96 9,850 9,850 138 138 12,800 12,850 180 180 15,850 15,850 222 222 6,850 6,900 96 96 9,850 9,900 138 138 12,850 12,900 180 180 15,850 15,900 222 222 6,900 6,950 97 97 9,900 9,950 139 139 12,900 12,950 181 181 15,900 15,950 223 223	6,650	6,700	93	93	9,650	9,700	135	135	12,650	12,700	177	177	15,650	15,700	219	219	
6,800 6,850 96 96 9,850 138 138 12,800 12,850 180 180 15,850 15,850 222 222 6,850 6,900 96 96 9,850 9,900 138 138 12,850 12,900 180 180 15,850 15,900 222 222 6,900 6,950 97 97 9,900 9,950 139 139 12,900 12,950 181 181 15,900 15,950 223 223																	
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If Line 36		And You		If Line 36		And You		If Line 36		And You		If Line 36		And You	
(New Jersey Taxable		Checked Filing		(New Jerse	y Taxable	Checked Filing		(New Jerse	y Taxable	Checke		(New Jerse	y Taxable	Checked Filing	
Income) Is — Status Line -		_ine —	Income) Is	Status Line —		Income) Is —		Status Line —		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	1 0 0	or 5	Least	Less	1 0 0	or 5	Least	Less	1 0 0	or 5	Least	Less	1 0 0	or 5
Loasi	Than		1010	Loadi	Than		010	Loasi	Than		010	Loadi	Than		10,0
	man	Your Ta	v le—		man	Your Ta	v le—		man	Your Ta	v le—		man	Your Ta	ıv le—
	10.000	Tour 18	17 19		10.000	Tour ra	x 13-			Tour 18	17 19—		0= 000	Tour 18	17 19
	16,000				19,000				22,000				25,000		
16,000	16,050	224	224	19,000	19,050	266	266	22,000	22,050	315	315	25,000	25,050	368	368
16,050	16,100	225	225	19,050	19,100	267	267	22,050	22,100	316	316	25,050	25,100	369	369
16,100	16,150	226	226	19,100	19,150	268	268	22,100	22,150	317	317	25,100	25,150	370	370
16,150	16,200	226	226	19,150	19,200	268	268	22,150	22,200	318	318	25,150	25,200	371	371
16,200	16.050	227	227	19,200	19,250	269	269	22,200	22,250	319	319	25,200	25,250	371	371
16,250	16,250 16,300	228	228	19,250	19,230	270	270	22,250	22,230	320	320	25,250	25,230	371	371
16,300	16,350	229	229	19,300	19,350	271	271	22,230	22,350	321	321	25,230	25,350	373	373
16,350	16,400	229	229	19,350	19,400	271	271	22,350	22,400	322	322		25,400	374	374
10,330	10,400	223	229	19,330	19,400	2/1	2/1	22,330	22,400	322	322	25,350	23,400	374	3/4
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
	•	000	l		•	075	075	1		200			-	070	070
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
17,000	17,030	239	239	20,000	20,030	281	281	23,050	23,100	334	334	26,050	26,100	386	386
17,100	17,150	240	240	20,100	20,150	282	282	23,100	23,150	335	335	26,100	26,150	387	387
17,150	17,130	240	240	20,150	20,130	283	283	23,150	23,200	336	336	26,150	26,200	388	388
17,130	17,200	240	240	20,130	20,200	200	200	23,130	25,200	1		20,130	20,200	300	300
17,200	17,250	241	241	20,200	20,250	284	284	23,200	23,250	336	336	26,200	26,250	389	389
17,250	17,300	242	242	20,250	20,300	285	285	23,250	23,300	337	337	26,250	26,300	390	390
17,300	17,350	243	243	20,300	20,350	286	286	23,300	23,350	338	338	26,300	26,350	391	391
17,350	17,400	243	243	20,350	20,400	287	287	23,350	23,400	339	339	26,350	26,400	392	392
17,400	17,450	244	244	20,400	20,450	287	287	23,400	23,450	340	340	26,400	26,450	392	392
17,450	17,500	245	245	20,450	20,500	288	288	23,450	23,500	341	341	26,450	26,500	393	393
17,500	17,550	245	245	20,500	20,550	289	289	23,500	23,550	342	342	26,500	26,550	394	394
17,550	17,600	246	246	20,550	20,600	290	290	23,550	23,600	343	343	26,550	26,600	395	395
	17,000		l		20,000		1		20,000	1		20,000	20,000	1	1
17,600	17,650	247	247	20,600	20,650	291	291	23,600	23,650	343	343	26,600	26,650	396	396
17,650	17,700	247	247	20,650	20,700	292	292	23,650	23,700	344	344	26,650	26,700	397	397
17,700	17,750	248	248	20,700	20,750	293	293	23,700	23,750	345	345	26,700	26,750	398	398
17,750	17,800	249	249	20,750	20,800	294	294	23,750	23,800	346	346	26,750	26,800	399	399
17,800	17.850	250	250	20,800	20,850	294	294	23,800	23,850	347	347	26,800	26,850	399	399
17,850	17,900	250	250	20,850	20,900	295	295	23,850	23,900	348	348	26,850	26,900	400	400
17,900	17,950	251	251	20,900	20,950	296	296	23,900	23,950	349	349	26,900	26,950	401	401
17,950	18,000	252	252	20,950	21,000	297	297	23,950	24,000	350	350	26,950	27,000	402	402
, .	18,000			.,	21,000			-,	24,000			-,	27,000		<u> </u>
10.000		050	050	04.000		000	000	04.000	· ·	050	050	07.000	· ·	400	100
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
18,400	18,450	258	258	21,400	21,450	305	305	24,400	24,450	357	357	27,400	27,450 27,500		410 411
						1				358	358			411	
18,500 18,550	18,550 18,600	259 260	259 260	21,500 21,550	21,550 21,600	307 308	307 308	24,500 24,550	24,550 24,600	360	359	27,500 27,550	27,550 27,600	412 413	412 413
	10,000	200	l				1		∠+,000	1			21,000	413	413
18,600	18,650	261	261	21,600	21,650	308	308	24,600	24,650	361	361	27,600	27,650	413	413
18,650	18,700	261	261	21,650	21,700	309	309	24,650	24,700	362	362	27,650	27,700	414	414
18,700	18,750	262	262	21,700	21,750	310	310	24,700	24,750	363	363	27,700	27,750	415	415
18,750	18,800	263	263	21,750	21,800	311	311	24,750	24,800	364	364	27,750	27,800	416	416
18,800	18,850	264	264	21,800	21,850	312	312	24,800	24,850	364	364	27,800	27,850	417	417
18,850	18,900	264	264	21,850	21,850	312	312	24,850	24,850	365	365	27,800	27,850	417	417
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
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ZUUB NE	W JERSI	TIAN	IADL	<u> </u>	UNA) – C	Ontinue	÷u								
If Line 36 (New Jerse Income) Is	ey Taxable	And You Checke Status L	d Filing	If Line 36 (New Jerse Income) Is	•	And You Checker Status L	d Filing	If Line 36 (New Jerse Income) Is		And You Checke Status L	d Filing	If Line 36 (New Jerse Income) Is		And You Checke Status L	d Filing
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		l		Than		I		Than		I		Than		l
		Your Ta	x Is—			Your Ta	x Is—			Your Ta	ıx Is—			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	28,150 28,200	422 423	422 423	31,100 31,150	31,150 31,200	475 476	475 476	34,100 34,150	34,150 34,200	527 528	527 528	37,100 37,150	37,150 37,200	617 619	580 581
28,200	28,250	424	424	31,200	31,250	476	476	34,200	34,250	529	529	37,200	37,250	620	581
28,250	28,300	425	425	31,250	31,300	477	477	34,250	34,300	530	530	37,250	37,300	622	582
28,300	28,350	426	426	31,300	31,350	478	478	34,300	34,350	531	531	37,300	37,350	624	583
28,350	28,400	427	427	31,350	31,400	479	479	34,350	34,400	532	532	37,350	37,400	626	584
28,400	28,450	427	427	31,400	31,450	480	480	34,400	34,450	532	532	37,400	37,450	627	585
28,450	28,500	428	428	31,450	31,500	481	481	34,450	34,500	533	533	37,450	37,500	629	586
28,500	28,550	429	429	31,500	31,550	482	482	34,500	34,550	534	534	37,500	37,550	631	587
28,550	28,600	430	430	31,550	31,600	483	483	34,550	34,600	535	535	37,550	37,600	633	588
28,600	28,650	431	431	31,600	31,650	483	483	34,600	34,650	536	536	37,600	37,650	634	588
28,650	28,700	432	432	31,650	31,700	484	484	34,650	34,700	537	537	37,650	37,700	636	589
28,700 28,750	28,750 28,800	433 434	433 434	31,700 31,750	31,750 31,800	485 486	485 486	34,700 34,750	34,750 34,800	538 539	538 539	37,700 37,750	37,750 37,800	638 640	590 591
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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	28,900 28,950	435 436	435 436	31,850 31,900	31,900 31,950	488 489	488 489	34,850 34,900	34,900 34,950	540 541	540 541	37,850 37,900	37,900 37,950	643 645	593 594
28,950	29,000	430	437	31,950	32,000	490	490	34,950	35,000	542	542	37,950	38,000	647	595
	29,000				32,000			,	35,000				38,000		
29,000	29,050	438	438	32,000	32,050	490	490	35,000	35,050	543	543	38,000	38,050	648	595
29,050	29,100	439	439	32,050	32,100	491	491	35,050	35,100	545	544	38,050	38,100	650	596
29,100	29,150	440	440	32,100	32,150	492	492	35,100	35,150	547	545	38,100	38,150	652	597
29,150	29,200	441	441	32,150	32,200	493	493	35,150	35,200	549	546	38,150	38,200	654	598
29,200	29,250	441	441	32,200	32,250	494	494	35,200	35,250	550	546	38,200	38,250	655	599
29,250	29,300	442	442	32,250	32,300	495	495	35,250	35,300	552	547	38,250	38,300	657	600
29,300	29,350	443	443	32,300	32,350	496	496	35,300	35,350	554	548	38,300	38,350	659	601
29,350	29,400	444	444	32,350	32,400	497	497	35,350	35,400	556	549	38,350	38,400	661	602
29,400	29,450	445	445	32,400	32,450	497	497	35,400	35,450	557	550	38,400	38,450	662	602
29,450	29,500	446	446	32,450	32,500	498	498	35,450	35,500	559	551	38,450	38,500	664	603
29,500	29,550	447	447	32,500	32,550	499	499	35,500	35,550	561	552 553	38,500	38,550	666	604
29,550	29,600	448	448	32,550	32,600	500	500	35,550	35,600	563		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	29,750 29,800	450 451	450 451	32,700 32,750	32,750 32,800	503 504	503 504	35,700 35,750	35,750 35,800	568 570	555 556	38,700 38,750	38,750 38,800	673 675	608 609
	•					1	l	1		1					1
29,800 29,850	29,850 29,900	452 453	452 453	32,800 32,850	32,850 32,900	504 505	504 505	35,800 35,850	35,850 35,900	571 573	557 558	38,800 38,850	38,850 38,900	676 678	609 610
29,900	29,950	454	454	32,900	32,950	506	506	35,900	35,950	575	559	38,900	38,950	680	611
29,950	30,000	455	455	32,950	33,000	507	507	35,950	36,000	577	560	38,950	39,000	682	612
	30,000				33,000				36,000				39,000		
30,000	30,050	455	455	33,000	33,050	508	508	36,000	36,050	578	560	39,000	39,050	683	613
30,050	30,100	456	456	33,050	33,100	509	509	36,050	36,100	580	561	39,050	39,100	685	614
30,100	30,150	457	457	33,100	33,150	510	510	36,100	36,150	582	562	39,100	39,150	687	615
30,150	30,200	458	458	33,150	33,200	511	511	36,150	36,200	584	563	39,150	39,200	689	616
30,200	30,250	459	459	33,200	33,250	511	511	36,200	36,250	585	564	39,200	39,250	690	616
30,250	30,300	460	460	33,250	33,300	512	512	36,250	36,300	587	565	39,250	39,300	692	617
30,300 30,350	30,350 30,400	461 462	461 462	33,300 33,350	33,350 33,400	513 514	513 514	36,300 36,350	36,350 36,400	589 591	566 567	39,300 39,350	39,350 39,400	694 696	618 619
						1				1					1
30,400	30,450	462	462	33,400	33,450	515	515	36,400	36,450	592	567	39,400	39,450	697	620
30,450 30,500	30,500 30,550	463 464	463 464	33,450 33,500	33,500 33,550	516 517	516 517	36,450 36,500	36,500 36,550	594 596	568 569	39,450 39,500	39,500 39,550	699 701	621 622
30,550	30,600	465	465	33,550	33,600	518	518	36,550	36,600	598	570	39,550	39,600	703	623
30,600	30,650	466	466	33,600	33,650	518	518	36,600	36,650	599	571	39,600	39,650	704	623
30,650	30,700	466	466	33,650	33,700	519	519	36,650	36,700	601	571	39,650	39,700	704	624
30,700	30,750	468	468	33,700	33,750	520	520	36,700	36,750	603	573	39,700	39,750	708	625
30,750	30,800	469	469	33,750	33,800	521	521	36,750	36,800	605	574	39,750	39,800	710	626
30,800	30,850	469	469	33,800	33,850	522	522	36,800	36,850	606	574	39,800	39,850	711	627
30,850	30,900	470	470	33,850	33,900	523	523	36,850	36,900	608	575	39,850	39,900	713	628
30,900	30,950	471	471	33,900	33,950	524	524	36,900	36,950	610	576	39,900	39,950	715	629
30,950	31,000	472	472	33,950	34,000	525	525	36,950	37,000	612	577	39,950	40,000	717	630

2006 NE	W JERSI	TIAA	IADLE	(113-104	UNH) – C	ontinue	eu .	_		_					
If Line 36 (New Jerse Income) Is	ey Taxable	And You Checke Status L	d Filing	If Line 36 (New Jerse Income) Is		And You Checked Status L	d Filing	If Line 36 (New Jerse Income) Is		And You Checke Status L	d Filing	If Line 36 (New Jersey Income) Is -		And You Checke Status L	d Filing
At	But	1 or 3	2, 4,	At	But	1 or 3	2, 4,	At		1 or 3	2, 4,	At	But	1 or 3	2, 4,
Least	Less	1 01 3	or 5	Least	Less	1013	2, 4, or 5	Least	But Less	1 01 3	or 5	Least	Less	1 01 3	or 5
Loadi	Than		01 0	Loudi	Than		0, 0	Loadi	Than		010	Loudi	Than		"
		Your Ta	x Is—			Your Ta	x Is—			Your Ta	x Is—			Your Ta	ax Is—
	40,000				43,000				46,000				49,000		
40,000	40,050	719	630	43,000	43,050	885	683	46,000	46,050	1,050	735	49,000	49,050	1,216	788
40,050	40,100	722	631	43,050	43,100	887	684	46,050	46,100	1,053	736	49,050	49,100	1,219	789
40,100	40,150	724	632	43,100	43,150	890	685	46,100	46,150	1,056	737	49,100	49,150	1,222	790
40,150	40,200	727	633	43,150	43,200	893	686	46,150	46,200	1,059	738	49,150	49,200	1,224	791
40,200	40,250	730	634	43,200	43,250	896	686	46,200	46,250	1,061	739	49,200	49,250	1,227	791
40,250	40,230	733	635	43,250	43,300	898	687	46,250	46,300	1,064	740	49,250	49,300	1,230	792
40,300	40,350	735	636	43,300	43,350	901	688	46,300	46,350	1,067	741	49,300	49,350	1,233	793
40,350	40,400	738	637	43,350	43,400	904	689	46,350	46,400	1,070	742	49,350	49,400	1,235	794
	40,450	741	637	l '		907	690	46,400		1	742	49,400			1
40,400 40,450	40,450	741	638	43,400 43,450	43,450 43,500	907	691	46,450	46,450 46,500	1,072 1,075	742	49,400	49,450 49,500	1,238 1,241	795 796
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
	-			l '			1	1		1	l		•		1
40,600 40,650	40,650 40,700	752 755	641 642	43,600 43,650	43,650 43,700	918 921	693 694	46,600 46,650	46,650 46,700	1,084 1,086	746 747	49,600 49,650	49,650 49,700	1,249 1,252	798 799
40,850	40,700	755 758	643	43,700	43,750	923	695	46,700	46,700	1,086	747	49,700	49,700 49,750	1,252	800
40,750	40,800	760	644	43,750	43,800	926	696	46,750	46,800	1,003	749	49,750	49,800	1,258	801
	-			l '			1	1	•	1	l		-		1
40,800 40,850	40,850 40,900	763 766	644 645	43,800 43,850	43,850 43,900	929 932	697 698	46,800 46,850	46,850 46,900	1,095	749 750	49,800 49,850	49,850 49,900	1,260 1,263	802 803
40,900	40,950	769	646	43,900	43,950	934	699	46,900	46,950	1,100	751	49,900	49,950	1,266	804
40,950	41,000	771	647	43,950	44,000	937	700	46,950	47,000	1,103	752	49,950	50,000	1,269	805
	41,000			-,,	44,000			,	47,000	,		-,	50,000	,	
41,000	41,050	774	648	44,000	44,050	940	700	47,000	47,050	1,106	753	50,000	50,050	1,271	806
41,050	41,100	777	649	44,050	44,100	943	701	47,050	47,100	1,108	754	50,050	50,000	1,274	807
41,100	41,150	780	650	44,100	44,150	945	702	47,100	47,150	1,111	755	50,100	50,150	1,277	808
41,150	41,200	782	651	44,150	44,200	948	703	47,150	47,200	1,114	756	50,150	50,200	1,280	809
41,200	41,250	785	651	44,200	44,250	951	704	47,200	47,250	1,117	756	50,200	50,250	1,282	811
41,250	41,300	788	652	44,250	44,300	954	704	47,250	47,230	1,119	757	50,250	50,300	1,285	812
41,300	41,350	791	653	44,300	44,350	956	706	47,300	47,350	1,122	758	50,300	50,350	1,288	813
41,350	41,400	793	654	44,350	44,400	959	707	47,350	47,400	1,125	759	50,350	50,400	1,291	814
41,400	41,450	796	655	44,400	44,450	962	707	47,400	47,450	1,128	760	50,400	50,450	1,293	815
41,450	41,500	799	656	44,450	44,500	965	708	47,450	47,500	1,130	761	50,450	50,500	1,296	817
41,500	41,550	802	657	44,500	44,550	968	709	47,500	47,550	1,133	762	50,500	50,550	1,299	818
41,550	41,600	805	658	44,550	44,600	970	710	47,550	47,600	1,136	763	50,550	50,600	1,302	819
41,600	41,650	807	658	44,600	44,650	973	711	47,600	47,650	1,139	763	50,600	50,650	1,305	820
41,650	41,700	810	659	44,650	44,700	976	712	47,650	47,700	1,142	764	50,650	50,700	1,307	822
41,700	41,750	813	660	44,700	44,750	979	713	47,700	47,750	1,144	765	50,700	50,750	1,310	823
41,750	41,800	816	661	44,750	44,800	981	714	47,750	47,800	1,147	766	50,750	50,800	1,313	824
41,800	41,850	818	662	44,800	44,850	984	714	47,800	47,850	1,150	767	50,800	50,850	1,316	825
41,850	41,900	821	663	44,850	44,900	987	715	47,850	47,900	1,153	768	50,850	50,900	1,318	826
41,900	41,950	824	664	44,900	44,950	990	716	47,900	47,950	1,155	769	50,900	50,950	1,321	828
41,950	42,000	827	665	44,950	45,000	992	717	47,950	48,000	1,158	770	50,950	51,000	1,324	829
	42,000				45,000				48,000			1	51,000		
42,000	42,050	829	665	45,000	45,050	995	718	48,000	48,050	1,161	770	51,000	51,050	1,327	830
42,050	42,100	832	666	45,050	45,100	998	719	48,050	48,100	1,164	771	51,050	51,100	1,329	831
42,100	42,150	835	667	45,100	45,150	1,001	720	48,100	48,150	1,166	772	51,100	51,150	1,332	833
42,150	42,200	838	668	45,150	45,200	1,003	721	48,150	48,200	1,169	773	51,150	51,200	1,335	834
42,200	42,250	840	669	45,200	45,250	1,006	721	48,200	48,250	1,172	774	51,200	51,250	1,338	835
42,250	42,300	843	670	45,250	45,300	1,009	722	48,250	48,300	1,175	775	51,250	51,300	1,340	836
42,300	42,350	846	671	45,300	45,350	1,012	723	48,300	48,350	1,177	776	51,300	51,350	1,343	837
42,350	42,400	849	672	45,350	45,400	1,014	724	48,350	48,400	1,180	777	51,350	51,400	1,346	839
42,400	42,450	851	672	45,400	45,450	1,017	725	48,400	48,450	1,183	777	51,400	51,450	1,349	840
42,450	42,500	854	673	45,450	45,500	1,020	726	48,450	48,500	1,186	778	51,450	51,500	1,351	841
42,500	42,550	857	674	45,500	45,550	1,023	727	48,500	48,550	1,189	779	51,500	51,550	1,354	842
42,550	42,600	860	675	45,550	45,600	1,026	728	48,550	48,600	1,191	780	51,550	51,600	1,357	844
42,600	42,650	863	676	45,600	45,650	1,028	728	48,600	48,650	1,194	781	51,600	51,650	1,360	845
42,650	42,700	865	677	45,650	45,700	1,031	729	48,650	48,700	1,197	782	51,650	51,700	1,363	846
42,700	42,750	868	678	45,700	45,750	1,034	730	48,700	48,750	1,200	783	51,700	51,750	1,365	847
42,750	42,800	871	679	45,750	45,800	1,037	731	48,750	48,800	1,202	784	51,750	51,800	1,368	848
42,800	42,850	874	679	45,800	45,850	1,039	732	48,800	48,850	1,205	784	51,800	51,850	1,371	850
42,850	42,900	876	680	45,850	45,900	1,042	733	48,850	48,900	1,208	785	51,850	51,900	1,374	851
42,900	42,950	879	681	45,900	45,950	1,045	734	48,900	48,950	1,211	786	51,900	51,950	1,376	852
42,950	43,000	882	682	45,950	46,000	1,048	735	48,950	49,000	1,213	787	51,950	52,000	1,379	853

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If Line 36 (New Jerse Income) Is		And You Checke Status L	d Filing	If Line 36 (New Jerse Income) Is	•	And You Checke Status L	d Filing	If Line 36 (New Jerse Income) Is	•	And You Checke Status L	d Filing	If Line 36 (New Jerse Income) Is		And You Checke Status I	d Filing
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	Least	Less Than		or 5	Least	Less Than		or 5	Least	Less Than		or 5
		Your Ta	x Is—			Your Ta	x Is—			Your Ta	x Is—			Your Tax Is-	
	52,000	1	055	55.000	55,000	1 4 5 4 0	1 000	50.000	58,000	1 4 740	1 000	24.000	61,000	4 070	1 4 075
52,000 52,050	52,050 52,100	1,382 1,385	855 856	55,000 55,050	55,050 55,100	1,548 1,550	928 929	58,000 58,050	58,050 58,100	1,713 1,716	1,002 1,003	61,000 61,050	61,050 61,100	1,879 1,882	1,075 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	52,250 52,300	1,393 1,396	860 861	55,200 55,250	55,250 55,300	1,559 1,561	933 934	58,200 58,250	58,250 58,300	1,724 1,727	1,007 1,008	61,200 61,250	61,250 61,300	1,890 1,893	1,080 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 52,450	1,401	863 864	55,350	55,400	1,567	937	58,350 58,400	58,400	1,733	1,010 1,011	61,350 61,400	61,400	1,898	1,084
52,400 52,450	52,450 52,500	1,404	866	55,400 55,450	55,450 55,500	1,570 1,572	938	58,450 58,450	58,450 58,500	1,735 1,738	1,011	61,450	61,450 61,500	1,901	1,085 1,086
52,500 52,550	52,550 52,600	1,410 1,412	867 868	55,500 55,550	55,550 55,600	1,575 1,578	940 942	58,500 58,550	58,550 58,600	1,741 1,744	1,014 1,015	61,500 61,550	61,550 61,600	1,907 1,910	1,087 1,089
52,600	52,650	1,415	869	55,600	55,650	1,581	943	58,600	58,650	1,747	1,016	61,600	61,650	1,912	1,090
52,650	52,700	1,418	871	55,650	55,700	1,584	944	58,650	58,700	1,749	1,018	61,650	61,700	1,915	1,091
52,700 52,750	52,750 52,800	1,421 1,423	872 873	55,700 55,750	55,750 55,800	1,586 1,589	945 946	58,700 58,750	58,750 58,800	1,752 1,755	1,019 1,020	61,700 61,750	61,750 61,800	1,918 1,921	1,092 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	52,950 53,000	1,432 1,434	877 878	55,900 55,950	55,950 56,000	1,597 1,600	950 951	58,900 58,950	58,950 59,000	1,763 1,766	1,024 1,025	61,900 61,950	61,950 62,000	1,929 1,932	1,097 1,098
	53,000				56,000				59,000	•			62,000		
53,000	53,050	1,437	879	56,000	56,050	1,603	953	59,000	59,050	1,769	1,026	62,000	62,050	1,934	1,100
53,050 53,100	53,100 53,150	1,440 1,443	880 882	56,050 56,100	56,100 56,150	1,606 1,608	954 955	59,050 59,100	59,100 59,150	1,771 1,774	1,027 1,029	62,050 62,100	62,100 62,150	1,937 1,940	1,101 1,102
53,150	53,200	1,445	883	56,150	56,200	1,611	956	59,150	59,200	1,777	1,030	62,150	62,200	1,943	1,103
53,200 53,250	53,250 53,300	1,448 1,451	884 885	56,200 56,250	56,250 56,300	1,614 1,617	958 959	59,200 59,250	59,250 59,300	1,780 1,782	1,031 1,032	62,200 62,250	62,250 62,300	1,945 1,948	1,105 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	53,450 53,500	1,459 1,462	889 890	56,400 56,450	56,450 56,500	1,625 1,628	962 964	59,400 59,450	59,450 59,500	1,791 1,793	1,036 1,037	62,400 62,450	62,450 62,500	1,956 1,959	1,109 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	53,650 53,700	1,470 1,473	894 895	56,600 56,650	56,650 56,700	1,636 1,639	967 969	59,600 59,650	59,650 59,700	1,802 1,805	1,041 1,042	62,600 62,650	62,650 62,700	1,968 1,970	1,114 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	897 899	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 53,900	1,481	900	56,800 56,850	56,850 56,900	1,647 1,650	972 973	59,800 59,850	59,850 59,900	1,813 1,816	1,046 1,047	62,800 62,850	62,850 62,900	1,979 1,981	1,119 1,120
53,900 53,950	53,950 54,000	1,487 1,490	901 902	56,900 56,950	56,950 57,000	1,653 1,655	975 976	59,900 59,950	59,950 60,000	1,818 1,821	1,048 1,049	62,900 62,950	62,950 63,000	1,984 1,987	1,122 1,123
30,330	54,000	1,400	J 302	30,330	57,000	1,000	1 370	55,550	60,000	1,021	1,040	02,330	63,000	1,507	1,120
54,000	54,050	1,492	904	57,000	57,050	1,658	977	60,000	60,050	1,824	1,051	63,000	63,050	1,990	1,124
54,050 54,100	54,100 54,150	1,495 1,498	905 906	57,050 57,100	57,100 57,150	1,661 1,664	978 980	60,050 60,100	60,100 60,150	1,827 1,829	1,052 1,053	63,050 63,100	63,100 63,150	1,992 1,995	1,125 1,127
54,150	54,200	1,501	907	57,150	57,200	1,666	981	60,150	60,200	1,832	1,054	63,150	63,200	1,998	1,128
54,200	54,250	1,503	909	57,200	57,250	1,669	982	60,200	60,250	1,835	1,056	63,200	63,250	2,001	1,129
54,250 54,300	54,300 54,350	1,506 1,509	910 911	57,250 57,300	57,300 57,350	1,672 1,675	983 984	60,250 60,300	60,300 60,350	1,838 1,840	1,057 1,058	63,250 63,300	63,300 63,350	2,003 2,006	1,130 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	54,450 54,500	1,514	913	57,400 57,450	57,450 57,500	1,680	987	60,400 60,450	60,450	1,846	1,060	63,400 63,450	63,450	2,012	1,134
54,450 54,500	54,500 54,550	1,517 1,520	915 916	57,450 57,500	57,500 57,550	1,683 1,686	988 989	60,450 60,500	60,500 60,550	1,849 1,852	1,062 1,063	63,450 63,500	63,500 63,550	2,014 2,017	1,135 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	54,650 54,700	1,526 1,528	918 920	57,600 57,650	57,650 57,700	1,691 1,694	992 993	60,600 60,650	60,650 60,700	1,857 1,860	1,065 1,067	63,600 63,650	63,650 63,700	2,023 2,026	1,139 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	54,850 54,900	1,537 1,539	923 924	57,800 57,850	57,850 57,900	1,702 1,705	997 998	60,800 60,850	60,850 60,900	1,868 1,871	1,070 1,071	63,800 63,850	63,850 63,900	2,034 2,037	1,144 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

If Line 36	ey Taxable	And You Checke Status L	ı d Filing	If Line 36 (New Jerse Income) Is	ey Taxable	And You Checked Status L	ı d Filing	If Line 36 (New Jerse Income) Is		And You Checke Status L	d Filing	If Line 36 (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	l ıx Is—		Than	Your Ta	ı x Is—		Than	Your Ta	l ıx ls—		Than	Your Ta	l ax Is—	
	64,000				67,000				70,000				73,000			
64,000 64,050	64,050 64,100	2,045 2,048	1,149 1,150	67,000 67,050	67,050 67,100	2,211 2,213	1,222 1,223	70,000 70,050	70,050 70,100	2,376 2,379	1,296 1,298	73,000 73,050	73,050 73,100	2,542 2,545	1,401 1,403	
64,100 64,150	64,150 64,200	2,050 2,053	1,151 1,152	67,100 67,150	67,150 67,200	2,216 2,219	1,225 1,226	70,100 70,150	70,150 70,200	2,382 2,385	1,299 1,301	73,100 73,150	73,150 73,200	2,548 2,550	1,404 1,406	
64,200	64,250	2,056	1,154	67,200	67,250	2,222	1,227	70,200	70,250	2,387	1,303	73,200	73,250	2,553	1,408	
64,250 64,300	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	64,450 64,500	2,067 2,070	1,158 1,160	67,400 67,450	67,450 67,500	2,233 2,235	1,232 1,233	70,400 70,450	70,450 70,500	2,398 2,401	1,310 1,312	73,400 73,450	73,450 73,500	2,564 2,567	1,415 1,417	
64,500	64,550	2,073	1,161	67,500	67,550	2,238	1,234	70,500	70,550	2,404	1,313	73,500	73,550	2,570	1,418	
64,550	64,600 64,650	2,075 2,078	1,162 1,163	67,550 67,600	67,600	2,241	1,236 1,237	70,550 70,600	70,600 70,650	2,407	1,315 1,317	73,550	73,600	2,573 2,575	1,420	
64,600 64,650	64,700	2,076	1,165	67,650	67,650 67,700	2,247	1,238	70,650	70,700	2,412	1,319	73,600 73,650	73,650 73,700	2,578	1,422 1,424	
64,700 64,750	64,750 64,800	2,084 2,086	1,166 1,167	67,700 67,750	67,750 67,800	2,249 2,252	1,239 1,240	70,700 70,750	70,750 70,800	2,415 2,418	1,320 1,322	73,700 73,750	73,750 73,800	2,581 2,584	1,425 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	
25.000	65,000	1 0 400	1 4 4 7 0	20.000	68,000		1 0 4 7	74 000	71,000	1 0 400	1 1 001	74.000	74,000	0.507	1 400	
65,000 65,050	65,050 65,100	2,100 2,103	1,173 1,174	68,000 68,050	68,050 68,100	2,266 2,269	1,247 1,248	71,000 71,050	71,050 71,100	2,432 2,434	1,331 1,333	74,000 74,050	74,050 74,100	2,597 2,600	1,436 1,438	
65,100 65,150	65,150 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	65,300 65,350	2,114 2,117	1,179 1,180	68,250 68,300	68,300 68,350	2,280 2,282	1,253 1,254	71,250 71,300	71,300 71,350	2,445 2,448	1,340 1,341	74,250 74,300	74,300 74,350	2,611 2,614	1,445 1,446	
65,350	65,400	2,119	1,182	68,350	68,400	2,285	1,255	71,350	71,400	2,451	1,343	74,350	74,400	2,617	1,448	
65,400 65,450	65,450 65,500	2,122 2,125	1,183 1,184	68,400 68,450	68,450 68,500	2,288 2,291	1,256 1,258	71,400 71,450	71,450 71,500	2,454 2,456	1,345 1,347	74,400 74,450	74,450 74,500	2,619 2,622	1,450 1,452	
65,500	65,550	2,128	1,185	68,500	68,550	2,294	1,259	71,500	71,550	2,459	1,348	74,500	74,550	2,625	1,453	
65,550	65,600	2,131	1,187	68,550 68,600	68,600 68,650	2,296	1,260	71,550 71,600	71,600	2,462 2,465	1,350 1,352	74,550	74,600 74,650	2,628 2,631	1,455	
65,600 65,650	65,650 65,700	2,136	1,188 1,189	68,650	68,700	2,302	1,263	71,650	71,650 71,700	2,468	1,354	74,600 74,650	74,700	2,633	1,457 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	1,270	71,950	72,000	2,484	1,364	74,950	75,000	2,650	1,469	
66 000	66,000	0.155	1 100	60,000	69,000	0.001	1 071	70.000	72,000	1 0 407	1 1000	75.000	75,000	0.650	1 474	
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	66,150 66,200	2,161 2,164	1,200 1,201	69,100 69,150	69,150 69,200	2,327 2,329	1,274 1,275	72,100 72,150	72,150 72,200	2,492 2,495	1,369 1,371	75,100 75,150	75,150 75,200	2,659 2,662	1,474 1,476	
66,200	66,250	2,166	1,203	69,200	69,250	2,332	1,276	72,200	72,250	2,498	1,373	75,200	75,250	2,666	1,478	
66,250	66,300	2,169	1,204	69,250	69,300	2,335	1,277	72,250	72,300	2,501	1,375	75,250	75,300	2,669	1,480	
66,300 66,350	66,350 66,400	2,172 2,175	1,205 1,206	69,300 69,350	69,350 69,400	2,338 2,340	1,278 1,280	72,300 72,350	72,350 72,400	2,503 2,506	1,376 1,378	75,300 75,350	75,350 75,400	2,672 2,675	1,481 1,483	
66,400	66,450	2,177	1,207	69,400	69,450	2,343	1,281	72,400	72,450	2,509	1,380	75,400	75,450	2,678	1,485	
66,450 66,500	66,500 66,550	2,180 2,183	1,209 1,210	69,450 69,500	69,500 69,550	2,346 2,349	1,282 1,283	72,450 72,500	72,500 72,550	2,512 2,515	1,382 1,383	75,450 75,500	75,500 75,550	2,682 2,685	1,487 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	2,194	1,215	69,700	69,750	2,360	1,288	72,700	72,750	2,526	1,390	75,700	75,750	2,697	1,495	
66,750	66,800	2,197	1,216	69,750	69,800	2,363	1,289	72,750	72,800	2,528	1,392	75,750	75,800	2,701	1,497	
66,800 66,850	66,850 66,900	2,200 2,202	1,217 1,218	69,800 69,850	69,850 69,900	2,365 2,368	1,291 1,292	72,800 72,850	72,850 72,900	2,531 2,534	1,394 1,396	75,800 75,850	75,850 75,900	2,704 2,707	1,499 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	
-,	,	. ,		-,	,	,		,	.,	,	,	.,	.,	,	· /- / ·	

	W JERSI				UNH) – C			141: 22		Ta. 137		141: 22		A. 137	
If Line 36 (New Jerse Income) Is		And You Checke Status L	d Filing	If Line 36 (New Jerse Income) Is		And You Checked Status L	d Filing	If Line 36 (New Jerse Income) Is		And You Checke Status L	d Filing	If Line 36 (New Jerse Income) Is	•	And You Checke Status I	d Filing
At	But	1 or 3	2, 4, or 5	At	But	1 or 3	2, 4, or 5	At	But	1 or 3	2, 4, or 5	At	But	1 or 3	2, 4, or 5
Least	Less Than		I	Least	Less Than		I	Least	Less Than		l	Least	Less Than		l
	76 000	Your Ta	ıx Is—		70.000	Your Ta	x Is—		92.000	Your Ta	x Is—		95 000	Your Tax 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	2,720	1,508	79,050	79,100	2,900	1,613	82,050	82,100	3,102	1,760	85,050	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	2,732	1,515	79,250	79,300	2,924	1,620	82,250	82,300	3,115	1,771	85,250	85,300	3,306	1,936
76,300 76,350	76,350 76,400	2,736 2,739	1,516 1,518	79,300 79,350	79,350 79,400	2,927 2,930	1,621 1,623	82,300 82,350	82,350 82,400	3,118 3,121	1,773 1,776	85,300 85,350	85,350 85,400	3,309 3,312	1,939 1,942
76,400	76,450	2,742	1,520	79,400	79,450	2,933	1,625	82,400	82,450	3,124	1,779	85,400	85,450	3,315	1,945
76,450	76,500	2,745	1,522	79,450	79,500	2,936 2,939	1,627 1,628	82,450	82,500	3,127	1,782	85,450 85,500	85,500	3,319 3,322	1,947
76,500 76,550	76,550 76,600	2,748 2,752	1,523 1,525	79,500 79,550	79,550 79,600	2,939	1,630	82,500 82,550	82,550 82,600	3,131 3,134	1,785 1,787	85,500 85,550	85,550 85,600	3,325	1,950 1,953
76,600	76,650	2,755	1,527	79,600	79,650	2,946	1,632	82,600	82,650	3,137	1,790	85,600	85,650	3,328	1,956
76,650 76,700	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	77,000	0.700	1 4	00.000	80,000	1 0 074	1 040	00.000	83,000	10400	1 010	00.000	86,000	0.054	1 4 070
77,000 77,050	77,050 77,100	2,780 2,783	1,541 1,543	80,000 80,050	80,050 80,100	2,971 2,975	1,646 1,649	83,000 83,050	83,050 83,100	3,162 3,166	1,812 1,815	86,000 86,050	86,050 86,100	3,354 3,357	1,978 1,981
77,100 77,150	77,150 77,200	2,787 2,790	1,544 1,546	80,100 80,150	80,150 80,200	2,978 2,981	1,652 1,655	83,100 83,150	83,150 83,200	3,169 3,172	1,818 1,820	86,100 86,150	86,150 86,200	3,360 3,363	1,983 1,986
77,200	77,250	2,793	1,548	80,200	80,250	2,984	1,657	83,200	83,250	3,175	1,823	86,200	86,250	3,366	1,989
77,250	77,300	2,796	1,550	80,250	80,300	2,987	1,660	83,250	83,300	3,178	1,826	86,250	86,300	3,369	1,992
77,300 77,350	77,350 77,400	2,799 2,803	1,551 1,553	80,300 80,350	80,350 80,400	2,990 2,994	1,663 1,666	83,300 83,350	83,350 83,400	3,182	1,829 1,831	86,300 86,350	86,350 86,400	3,373 3,376	1,994 1,997
77,400	77,450	2,806	1,555	80,400	80,450	2,997	1,668	83,400	83,450	3,188	1,834	86,400	86,450	3,379	2,000
77,450	77,500	2,809	1,557	80,450	80,500	3,000	1,671	83,450	83,500	3,191	1,837	86,450	86,500	3,382	2,003
77,500 77,550	77,550 77,600	2,812 2,815	1,558 1,560	80,500 80,550	80,550 80,600	3,003 3,006	1,674 1,677	83,500 83,550	83,550 83,600	3,194 3,197	1,840 1,843	86,500 86,550	86,550 86,600	3,385 3,389	2,006 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	78,000 78,050	2,844	1 576	81,000	81,000 81,050	3,035	1,702	84,000	84,000	3,226	1 967	87,000	87,000 87,050	2 /117	2,033
78,050	78,100	2,847	1,576 1,578	81,050	81,100	3,038	1,704	84,050	84,100	3,229	1,867 1,870	87,050	87,100	3,417 3,420	2,036
78,100 78,150	78,150 78,200	2,850 2,853	1,579 1,581	81,100 81,150	81,150 81,200	3,041 3,045	1,707 1,710	84,100 84,150	84,150 84,200	3,233 3,236	1,873 1,876	87,100 87,150	87,150 87,200	3,424 3,427	2,039 2,041
78,200	78,250	2,857	1,583	81,200	81,250	3,048	1,713	84,200	84,250	3,239	1,878	87,200	87,250	3,430	2,041
78,250	78,300	2,860	1,585	81,250	81,300	3,051	1,715	84,250	84,300	3,242	1,881	87,250	87,300	3,433	2,047
78,300 78,350	78,350 78,400	2,863 2,866	1,586 1,588	81,300 81,350	81,350 81,400	3,054 3,057	1,718 1,721	84,300 84,350	84,350 84,400	3,245 3,248	1,884 1,887	87,300 87,350	87,350 87,400	3,436 3,440	2,050 2,052
78,400	78,450	2,869	1,590	81,400	81,450	3,061	1,724	84,400	84,450	3,252	1,889	87,400	87,450	3,443	2,055
78,450	78,500	2,873	1,592	81,450	81,500	3,064	1,726	84,450	84,500	3,255	1,892	87,450	87,500	3,446	2,058
78,500 78,550	78,550 78,600	2,876 2,879	1,593 1,595	81,500 81,550	81,550 81,600	3,067 3,070	1,729 1,732	84,500 84,550	84,550 84,600	3,258 3,261	1,895 1,898	87,500 87,550	87,550 87,600	3,449 3,452	2,061 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 78,750	78,800	2,892	1,602	81,750	81,800	3,083	1,740	84,750	84,800	3,271	1,900	87,700 87,750	87,800	3,465	2,072
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

2006 NEW JERSEY TAX TABLE (NJ-1040NR) - Continued

2000 IVE	-W UENSI	- 1 1AA	IADLE	(143-104	UNIN) - C										
If Line 36 (New Jerse Income) Is	•	And You Checke Status L	d Filing	If Line 36 (New Jerse Income) Is		And You Checked Status L	d Filing	If Line 36 (New Jerse Income) Is		And You Checke Status L	d Filing	If Line 36 (New Jerse Income) Is		And You Checke Status I	d Filing
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	Least	Less Than		or 5	Least	Less Than		or 5	Least	Less Than		or 5
	man	Your Ta	x Is—		ΠαΠ	Your Ta	x Is—		IIIaii	Your Ta	x Is—		man	Your Ta	ıx Is—
	88,000				91,000				94,000				97,000		
88,000	88,050	3,481	2,088	91,000	91,050	3,672	2,254	94,000	94,050	3,863	2,420	97,000	97,050	4,054	2,586
88,050 88,100	88,100 88,150	3,484 3,487	2,091 2,094	91,050 91,100	91,100 91,150	3,675 3,678	2,257 2,260	94,050 94,100	94,100 94,150	3,866 3,870	2,423 2,425	97,050	97,100 97,150	4,057 4,061	2,588 2,591
88,150	88,200	3,490	2,094	91,150	91,130	3,682	2,260	94,150	94,200	3,873	2,428	97,100 97,150	97,130	4,061	2,591
88,200	88,250	3,494	2,099	91,200	91,250	3,685	2,265	94,200	94,250	3,876	2,431	97,200	97,250	4,067	2,597
88,250	88,300	3,497	2,102	91,250	91,300	3,688	2,268	94,250	94,300	3,879	2,434	97,250	97,300	4,070	2,599
88,300	88,350	3,500	2,105	91,300	91,350	3,691	2,271	94,300	94,350	3,882	2,436	97,300	97,350	4,073	2,602
88,350	88,400	3,503	2,108	91,350	91,400	3,694	2,273	94,350	94,400	3,885	2,439	97,350	97,400	4,077	2,605
88,400 88,450	88,450 88,500	3,506 3,510	2,110 2,113	91,400 91,450	91,450 91,500	3,698 3,701	2,276 2,279	94,400 94,450	94,450 94,500	3,889 3,892	2,442 2,445	97,400 97,450	97,450 97,500	4,080 4,083	2,608 2,610
88,500	88,550	3,513	2,116	91,500	91,550	3,704	2,282	94,500	94,550	3,895	2,448	97,500	97,550	4,086	2,613
88,550	88,600	3,516	2,119	91,550	91,600	3,707	2,285	94,550	94,600	3,898	2,450	97,550	97,600	4,089	2,616
88,600	88,650	3,519	2,122	91,600	91,650	3,710	2,287	94,600	94,650	3,901	2,453	97,600	97,650	4,092	2,619
88,650 88,700	88,700 88,750	3,522 3,526	2,124 2,127	91,650 91,700	91,700 91,750	3,713 3,717	2,290 2,293	94,650 94,700	94,700 94,750	3,905 3,908	2,456 2,459	97,650 97,700	97,700 97,750	4,096 4,099	2,622 2,624
88,750	88,800	3,529	2,130	91,750	91,800	3,720	2,296	94,750	94,800	3,911	2,461	97,750	97,800	4,102	2,627
88,800	88,850	3,532	2,133	91,800	91,850	3,723	2,298	94,800	94,850	3,914	2,464	97,800	97,850	4,105	2,630
88,850	88,900	3,535	2,135	91,850	91,900	3,726	2,301	94,850	94,900	3,917	2,467	97,850	97,900	4,108	2,633
88,900 88,950	88,950 89,000	3,538 3,541	2,138 2,141	91,900 91,950	91,950 92,000	3,729 3,733	2,304 2,307	94,900 94,950	94,950 95,000	3,920 3,924	2,470 2,472	97,900 97,950	97,950 98,000	4,112 4,115	2,635 2,638
	89,000	0,011	2,111	01,000	92,000	0,700	2,007	04,000	95,000	0,021	2,172	07,000	98,000	1,110	2,000
89,000	89,050	3,545	2,144	92,000	92,050	3,736	2,309	95,000	95,050	3,927	2,475	98,000	98,050	4,118	2,641
89,050	89,100	3,548	2,146	92,050	92,100	3,739	2,312	95,050	95,100	3,930	2,478	98,050	98,100	4,121	2,644
89,100 89,150	89,150 89,200	3,551 3,554	2,149 2,152	92,100 92,150	92,150 92,200	3,742 3,745	2,315 2,318	95,100 95,150	95,150 95,200	3,933 3,936	2,481 2,483	98,100 98,150	98,150 98,200	4,124 4,127	2,646 2,649
89,200	89,250	3,557	2,155	92,200	92,250	3,748	2,320	95,200	95,250	3,940	2,486	98,200	98,250	4,131	2,652
89,250	89,300	3,561	2,157	92,250	92,300	3,752	2,323	95,250	95,300	3,943	2,489	98,250	98,300	4,134	2,655
89,300	89,350	3,564	2,160	92,300	92,350	3,755	2,326	95,300	95,350	3,946	2,492	98,300	98,350	4,137	2,657
89,350	89,400	3,567	2,163	92,350	92,400	3,758	2,329	95,350	95,400	3,949	2,494	98,350	98,400	4,140	2,660
89,400 89,450	89,450 89,500	3,570 3,573	2,166 2,168	92,400 92,450	92,450 92,500	3,761 3,764	2,331 2,334	95,400 95,450	95,450 95,500	3,952 3,956	2,497 2,500	98,400 98,450	98,450 98,500	4,143 4,147	2,663 2,666
89,500	89,550	3,576	2,171	92,500	92,550	3,768	2,337	95,500	95,550	3,959	2,503	98,500	98,550	4,150	2,669
89,550	89,600	3,580	2,174	92,550	92,600	3,771	2,340	95,550	95,600	3,962	2,506	98,550	98,600	4,153	2,671
89,600	89,650	3,583	2,177	92,600	92,650	3,774	2,343	95,600	95,650	3,965	2,508	98,600	98,650	4,156	2,674
89,650 89,700	89,700 89,750	3,586 3,589	2,180 2,182	92,650 92,700	92,700 92,750	3,777 3,780	2,345 2,348	95,650 95,700	95,700 95,750	3,968 3,971	2,511 2,514	98,650 98,700	98,700 98,750	4,159 4,163	2,677 2,680
89,750	89,800	3,592	2,185	92,750	92,800	3,784	2,351	95,750	95,800	3,975	2,517	98,750	98,800	4,166	2,682
89,800	89,850	3,596	2,188	92,800	92,850	3,787	2,354	95,800	95,850	3,978	2,519	98,800	98,850	4,169	2,685
89,850	89,900	3,599	2,191	92,850	92,900	3,790	2,356 2,359	95,850 95,900	95,900	3,981	2,522	98,850	98,900	4,172	2,688
89,900 89,950	89,950 90,000	3,602 3,605	2,193 2,196	92,900 92,950	92,950 93,000	3,793 3,796	2,362	95,950	95,950 96,000	3,984 3,987	2,525 2,528	98,900 98,950	98,950 99,000	4,175 4,178	2,691 2,693
	90,000				93,000				96,000				99,000		
90,000	90,050	3,608	2,199	93,000	93,050	3,799	2,365	96,000	96,050	3,991	2,530	99,000	99,050	4,182	2,696
90,050 90,100	90,100 90,150	3,612 3,615	2,202 2,204	93,050 93,100	93,100 93,150	3,803 3,806	2,367 2,370	96,050 96,100	96,100 96,150	3,994 3,997	2,533 2,536	99,050 99,100	99,100 99,150	4,185 4,188	2,699 2,702
90,150	90,200	3,618	2,207	93,150	93,200	3,809	2,373	96,150	96,200	4,000	2,539	99,150	99,200	4,191	2,704
90,200	90,250	3,621	2,210	93,200	93,250	3,812	2,376	96,200	96,250	4,003	2,541	99,200	99,250	4,194	2,707
90,250	90,300	3,624	2,213	93,250	93,300	3,815	2,378	96,250	96,300	4,006	2,544	99,250	99,300	4,198	2,710
90,300 90,350	90,350 90,400	3,627 3,631	2,215 2,218	93,300 93,350	93,350 93,400	3,819 3,822	2,381 2,384	96,300 96,350	96,350 96,400	4,010 4,013	2,547 2,550	99,300 99,350	99,350 99,400	4,201 4,204	2,713 2,715
90,400	90,450	3,634	2,221	93,400	93,450	3,825	2,387	96,400	96,450	4,016	2,552	99,400	99,450	4,207	2,718
90,450	90,500	3,637	2,224	93,450	93,500	3,828	2,389	96,450	96,500	4,019	2,555	99,450	99,500	4,210	2,710
90,500	90,550	3,640	2,227	93,500	93,550	3,831	2,392	96,500	96,550	4,022	2,558	99,500	99,550	4,213	2,724
90,550	90,600	3,643	2,229	93,550	93,600	3,834	2,395	96,550	96,600	4,026	2,561	99,550	99,600	4,217	2,727
90,600 90,650	90,650 90,700	3,647 3,650	2,232 2,235	93,600 93,650	93,650 93,700	3,838 3,841	2,398 2,401	96,600 96,650	96,650 96,700	4,029 4,032	2,564 2,566	99,600 99,650	99,650 99,700	4,220 4,223	2,729 2,732
90,700	90,750	3,653	2,238	93,700	93,750	3,844	2,401	96,700	96,750	4,035	2,569	99,700	99,750	4,226	2,735
90,750	90,800	3,656	2,240	93,750	93,800	3,847	2,406	96,750	96,800	4,038	2,572	99,750	99,800	4,229	2,738
90,800	90,850	3,659	2,243	93,800	93,850	3,850	2,409	96,800	96,850	4,042	2,575	99,800	99,850	4,233	2,740
90,850 90,900	90,900 90,950	3,662 3,666	2,246 2,249	93,850 93,900	93,900 93,950	3,854 3,857	2,412 2,414	96,850 96,900	96,900 96,950	4,045 4,048	2,577 2,580	99,850 99,900	99,900 99,950	4,236 4,239	2,743 2,746
90,950	91,000	3,669	2,251	93,950	94,000	3,860	2,417	96,950	97,000	4,051	2,583	99,950	100,000	4,242	2,749

2006 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 36) is:	Enter Line 36	Multiply Line 36 by:		Your Tax	
Over	But not over					
\$ 0	\$ 20,000		_ × .014 =		- \$ 0 =	
\$ 20,000	\$ 35,000		_ × .0175 =		- \$ 70.00 =	
\$ 35,000	\$ 40,000		_ × .035 =		- \$ 682.50 =	
\$ 40,000	\$ 75,000		× .05525 =		- \$ 1,492.50 =	
\$ 75,000	\$500,000		_ × .0637 =		- \$ 2,126.25 =	
\$500,000	and over		× .0897 =		- \$15,126.25 =	

FILING STATUS: Married, filing joint return Table B

Head of household Qualifying widow(er)

		STEP 1	STEP 2	STEP 3	
If Taxable Incom	ne (Line 36) is:	Enter Line 36	Multiply Line 36 by:	Subtract	Your Tax
Over	But not over				
\$ 0	\$ 20,000		_ × .014 =	 - \$ 0 =	
\$ 20,000	\$ 50,000		× .0175 =	 - \$ 70.00 =	
\$ 50,000	\$ 70,000		× .0245 =	 - \$ 420.00 =	
\$ 70,000	\$ 80,000		× .035 =	 - \$ 1,154.50 =	
\$ 80,000	\$150,000		× .05525 =	 - \$ 2,775.00 =	
\$150,000	\$500,000		× .0637 =	 - \$ 4,042.50 =	
\$500,000	and over		× .0897 =	 - \$17,042.50 =	

When You Need Information by phone...

Call our Automated Tax Information System

1-800-323-4400 — (Touch-tone phones within New Jersey, New York, Pennsylvania, Delaware, and Maryland) or **609-826-4400** (Touch-tone phones anywhere)

- Listen to recorded tax information on many topics.
- Order forms and publications through our automated message system.
- Get information on 2006 refunds from ARIS, our Automated Refund Inquiry System, 7 days a week (hours may vary).

Contact our Customer Service Center

609-292-6400 — Speak directly to a Division of Taxation representative for tax information and assistance, 8:30 a.m. to 4:30 p.m., Monday through Friday (except holidays).

TTY Equipment Users Only

Call **1-800-286-6613** (within New Jersey, New York, Pennsylvania, Delaware, and Maryland) or **609-984-7300** (anywhere) to ask questions or to order forms and publications.

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- Visit our Web site at: www.state.nj.us/treasury/taxation/forms.shtml
- Visit a New Jersey public library.
- ◆ Dial NJ TaxFax at 609-826-4500 from your fax machine's phone. NJ TaxFax makes State tax forms available to fax machine users 24 hours a day, 7 days a week. Once connected to NJ TaxFax, simply enter the form number of the desired form. It will be faxed to you within seconds.
- Write to:

NJ DIVISION OF TAXATION TAXPAYER FORMS SERVICES PO Box 269 TRENTON NJ 08695-0269

Who Can Help...

In addition to assistance provided by the Division, other free tax assistance is available for senior citizens, disabled, non-English speaking, and low-income people. Trained volunteers in the VITA (Volunteer Income Tax Assistance) and TCE (Tax Counseling for the Elderly) Programs are available to help prepare both Federal and State returns at locations throughout New Jersey.

For the location nearest you, contact the Division's Customer Service Center at 609-292-6400 or the Internal Revenue Service.

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