

DEFINITIONS

Fiduciary means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any trust or similar capacity.

The term *estates* refers only to the estates of deceased persons. The New Jersey gross income tax liability for minors, persons adjudicated incompetent, or for any person who is suffering from some other legal disability shall be computed on the same form as that used for any other individual taxpayer, but it may be prepared in the name of the disabled individual and signed by the guardian or conservator.

WHO MUST FILE A RETURN

A. Resident Estates and Trusts

The fiduciary of every resident estate or trust is required to file a New Jersey Gross Income Tax Fiduciary Return (NJ-1041) if gross income, before exemptions or deductions, is more than \$10,000 (prorated for the number of months covered by a part-year return) during the taxable year. If a resident trust or estate does not have any assets in New Jersey or income from New Jersey sources, and does not have any trustees or executors in New Jersey, it is not subject to New Jersey tax. However, a New Jersey Gross Income Tax Fiduciary Return should be filed with a statement enclosed certifying the trust's or estate's exempt status.

Resident estate or trust means:

- (1) The estate of a decedent who at his death was domiciled in New Jersey; or
- (2) A trust, or a portion of a trust, consisting of property transferred by will of a decedent who at his death was domiciled in New Jersey; or
- (3) A trust, or portion of a trust, consisting of the property of:
 - (a) A person domiciled in New Jersey at the time such property was transferred to the trust, if such trust or portion of a trust was then irrevocable; or if it was then revocable and has not subsequently become irrevocable; or
 - (b) A person domiciled in New Jersey at the time such trust, or portion of a trust, became irrevocable; if it was revocable when such property was transferred to the trust but has subsequently become irrevocable.

For the purposes of the foregoing, domicile is the place an individual regards as his permanent home—the place to which he intends to return after a period of absence. A domicile, once established, continues until a new, fixed, and permanent home is acquired. No change of domicile results from moving to a new location if the intention is to remain only for a limited time even if it is for a relatively long duration.

A trust or portion of a trust is revocable if it is subject to a power, exercisable immediately or at any future time, to revest title in the person whose property constitutes such trust or portion of a trust, and a trust or portion of a trust becomes irrevocable when the possibility that such power may be exercised has been terminated.

Grantor trusts are required to file a New Jersey Gross Income Tax Fiduciary Return. If the grantor trust income is reportable by or taxable to the grantor for Federal income tax purposes, it is also taxable to the grantor for New Jersey gross income tax purposes. See the line-by-line instructions for distributions.

A resident estate or trust does not include charitable trusts or trusts which are part of a pension or profit-sharing plan. A charitable trust is a trust operated **exclusively** for a religious, charitable, scientific, literary, or educational purpose. Income of a charitable trust is exempt from gross income tax. However, income received by a charitable trust which is not distributed or credited to its beneficiaries is subject to tax in the taxable year of the trust in which such income is received. Where the terms of the governing instrument of an estate or trust require any amount of income to be accumulated and added to the principal for ultimate distribution to any religious, charitable, scientific, literary, or educational organization and such income is permanently and irrevocably set aside for such purposes, it will be treated as having been paid, credited, or required to be distributed to the charitable beneficiary. The same treatment is afforded to any income required to be held in trust for the use of any charitable beneficiary or organization.

In general, income which is deemed to have been paid, credited, or required to be distributed to a beneficiary is taxable to such beneficiary. Where, however, the beneficiary is an exempt charitable organization, no tax will be imposed. This is true even if the income is permanently and irrevocably set aside in an invested income account.

B. Nonresident Estates and Trusts

The fiduciary of every nonresident estate or trust which derived income from New Jersey sources must file a New Jersey Gross Income Tax Fiduciary Return (NJ-1041) if the gross income received from all sources (both inside and outside New Jersey) during the taxable year was more than \$10,000 (prorated for the number of months covered by a part-year return) before exemptions or deductions.

A nonresident estate or trust does not include charitable trusts or pension or profit-sharing trusts. The residence of the fiduciary does not affect the nonresident classification of an estate or trust.

Gross income from sources within New Jersey for a nonresident estate or trust means those items of income and gain that are earned, received, or acquired from the following sources:

1. By reason of ownership or disposition of any interest in real or tangible personal property in New Jersey; or
2. In connection with a trade, profession, or occupation carried on in New Jersey or for the rendition of personal services performed in New Jersey; or
3. As a distributive share of the income of a business, profession, enterprise, undertaking, or other activity as the result of work done, services rendered, or other business activities conducted in New Jersey except as allocated to another state; or

continued

Nonresident Estates and Trusts - continued

4. From intangible personal property employed in a trade, profession, occupation, or business carried on in New Jersey; or
5. Income of a New Jersey S corporation allocated to New Jersey; or
6. Net gambling winnings from New Jersey sources, including New Jersey Lottery winnings from prize amounts exceeding \$10,000.

C. Electing Small Business Trusts

A Federal Electing Small Business Trust can make a New Jersey election to be taxed in the same manner as for Federal tax purposes. See Form NJ-1041SB for election information, filing instructions, and tax forms.

PERIOD TO BE COVERED BY RETURN

The 2012 return filed by an administrator or an executor of an estate must cover the period from January 1, 2012, or fiscal year beginning in 2012, or the date of death of decedent (if death occurred after January 1, 2012) to the end of the taxable year selected by the fiduciary when appropriate. The 2012 return filed by a trustee of a trust must cover the period beginning January 1, 2012. Only charitable trusts which are exempt from tax are permitted to use a fiscal tax year.

The taxable year cannot be longer than 12 months and must coincide with the year selected for purposes of filing the Federal return. All income received by the executor, administrator, or trustee in the taxable year must be reported on the return.

WHEN AND WHERE TO FILE

Form NJ-1041 must be filed on or before the 15th day of the fourth month following the close of the taxable year of the estate or trust.

Use the envelope contained in this packet to mail Form NJ-1041 with related enclosures, payment voucher, and check or money order for any tax due. **Send only one return per envelope.**

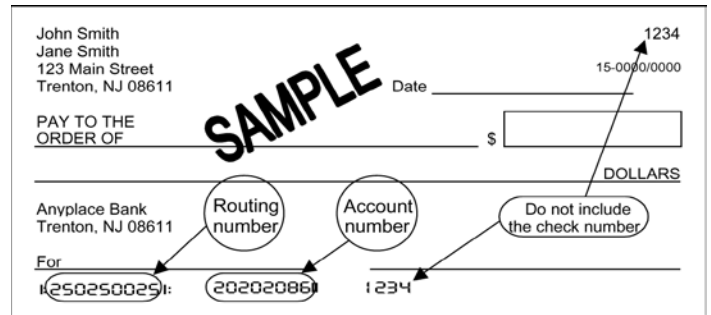
Mail Form NJ-1041 to: STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER
PO BOX 888
TRENTON NJ 08646-0888

PAYMENT OF TAX

The balance of tax due must be paid in full by the original due date of the return. If the amount due is less than \$1, no payment is required. New Jersey income tax payments for tax year 2012 as well as estimated tax payments for 2013 may be made by check or money order, electronic check (e-check), or credit card.

Check or Money Order. Checks and money orders are to be made payable to "State of New Jersey - TGI." Write the Federal employer identification number on the check or money order, then enter the amount of tax due in the appropriate boxes on payment voucher NJ-1041-V located at the front of this booklet.

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.



Do not make changes to any of the information preprinted on the payment voucher. Instead, make any necessary changes on Form NJ-1041. Send the check or money order and the payment voucher in the same envelope as the NJ-1041 return.

Do not include in the same check or money order the amount due for tax year 2012 and the first installment of estimated taxes for 2013. Use a separate check or money order for each payment. Send the 2013 estimated tax payment with an NJ-1040-ES voucher to the address indicated on that payment voucher. **Do not include the estimated tax payment with the 2012 fiduciary return.**

Electronic Check (e-check). This option is available on the Division's Web site (www.state.nj.us/treasury/taxation/). Taxpayers who do not have Internet access can pay by e-check by contacting the Division's Customer Service Center at 609-292-6400. Do not send in the payment voucher (Form NJ-1041-V) when paying by e-check.

NOTE: E-check payments made using an account that is funded from a financial institution outside the United States will not be accepted.

When using e-check on the Web, you will need the Federal employer identification number, the date of the decedent's death or the date the trust was created, your bank's routing number, and your account number to make a payment.

Credit Card. A Visa, American Express, MasterCard, or Discover credit card may be used to pay online (www.state.nj.us/treasury/taxation/). Do not send in the payment voucher (Form NJ-1041-V) when paying by credit card.

EXTENSION OF TIME TO FILE

An extension of time is granted only to file the New Jersey Gross Income Tax Fiduciary Return. There is no extension of time to pay tax due. We will notify you only if the extension request is denied, but not until after the return is actually filed. **Penalties and interest are imposed whenever tax is paid after the original due date.**

*Extension of Time to File - continued***Five-Month Extension**

You may receive a five-month extension of time to file your New Jersey Gross Income Tax Fiduciary Return. An application for an extension of time to file is accepted only if at least 80% of the tax liability computed on your Form NJ-1041 when filed is paid in the form of estimated or other payments by the original due date, **and**

- 1. Federal extension filed.** A copy of your Federal Application for Automatic Extension is enclosed with your final return and the box at the top of Form NJ-1041 is checked (or your confirmation number is entered in the space provided at the top of Form NJ-1041 if the extension application or payment was filed online or by phone); **or**
- 2. No Federal extension filed.** You file a request for a five-month extension on Form NJ-630, Application for Extension of Time to File New Jersey Gross Income Tax Return, by the original due date of the return. Taxpayers who file Form NJ-630 will not receive an approved copy. We will notify you only if the request is denied, but not until after the return is actually filed.

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

If you fail to satisfy the requirements outlined for an extension of time to file, or you fail to file your return by the extended due date, your extension will be denied and penalties and interest will be imposed from the original due date of the return. See “Penalties, Interest, and Collection Fees” on page 4.

ACCOUNTING METHOD

A taxpayer’s accounting method for New Jersey gross income tax shall be the same as the accounting method used for Federal income tax purposes. Income must be recognized and reported in the same period as it is recognized and reported for Federal income tax purposes.

CHANGES IN FEDERAL INCOME TAX

Report to the New Jersey Division of Taxation any change or correction in Federal taxable income as reported on your Federal fiduciary income tax return, whether resulting from the filing of any amended Federal return or otherwise, within 90 days after filing such return or final determination of such change by the Internal Revenue Service. Similarly, if an amended Federal return is filed, an amended New Jersey return must be filed within 90 days.

AMENDED RETURN

The fiduciary should carefully follow the instructions when completing the tax return. Check the return to be sure all of the income and credits for which the fiduciary is eligible have been claimed before filing the return. However, if after the return has been filed the taxpayer discovers that he failed to report some

of his income or erroneously claimed credits or was eligible for credits which were not claimed, the error may be corrected by filing an amended return. The taxpayer should file a new return, clearly marked “AMENDED RETURN,” in which the correct tax or refund is shown.

If an error is discovered that will result in a refund of tax, the amended Form NJ-1041 must be filed within three years from the date the original return was filed or within two years from the time the tax was paid, whichever is later, in order to receive a refund. (A return filed before the due date or extended due date is considered to be filed on such due date or extended due date.)

ESTIMATED TAX PAYMENTS

Certain estates and trusts are required to file Form NJ-1040-ES and make quarterly estimated tax payments for any tax year in which the estimated tax of the estate or trust is expected to exceed \$400. Estimated tax means the projected amount of New Jersey gross income tax liability for the taxable year after subtracting allowable credits. Instructions for computing the estimated tax and making estimated payments are included with Form NJ-1040-ES. Failure to file a declaration of estimated tax or to pay all or any part of an installment of estimated tax will result in interest charges on the underpayment.

Exceptions

Estimated tax payments are not required from:

- A decedent’s estate for any tax year ending before the date that is two years after the decedent’s death; or
- A trust that was treated as owned by the decedent if the trust will receive the residue of the decedent’s estate under the will (or if no will is admitted to probate, the trust primarily responsible for paying debts, taxes, and expenses of administration) for any tax year ending before the date that is two years after the decedent’s death.

Underpayment of Estimated Tax

If all estimated tax payments are not made as required, Form NJ-2210, Underpayment of Estimated Tax by Individuals, Estates or Trusts, should be completed to determine if interest is due and if so, to calculate the amount.

For more information see Tax Topic Bulletin GIT-8, *Estimating Income Taxes*.

NAME AND FEDERAL EMPLOYER IDENTIFICATION NUMBER

The name and Federal employer identification number **must** be entered on all schedules accompanying the return. Also, if there is a balance due with the return, place the Federal employer identification number on the remittance.

PRIVACY ACT NOTIFICATION

The Federal Privacy Act of 1974 requires all agencies requesting information to inform individuals from whom it seeks

continued

Privacy Act Notification - continued

information why the request is being made and how the information is being used. The Federal employer identification number is used primarily to account for and give credit for tax payments. It is also used in the administration and enforcement of all tax laws for which the Division of Taxation has statutory responsibility.

ROUNDING OFF TO WHOLE DOLLARS

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

GUBERNATORIAL ELECTIONS FUND

A fiduciary may designate as a contribution to the Gubernatorial Elections Fund the sum of \$1. The designation of a contribution to this fund does not increase the tax liability or reduce the amount of any possible refund.

SIGNATURE AND DATE

The return must be signed and dated by the individual fiduciary or by the authorized officer of the organization receiving, having custody or control and management of the income of the estate or trust.

Preparer Authorization

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

Tax Preparers

Any person who prepares a taxpayer's return for a fee must sign as "Preparer" and must include his or her social security number or Federal preparer tax identification number. Returns prepared

by a firm or corporation should be signed by the individual preparer and should include the name of the firm or corporation. The individual preparer's social security (tax identification) number must be included, as well as the Federal employer identification number of the firm or corporation. Any tax preparer who fails to sign the return or provide the assigned tax identification number shall be liable for a \$25 penalty for each such failure.

NOTE: Preparers that reasonably expect to prepare 11 or more individual gross income tax resident returns (including those filed for trusts and estates) during the tax year must use electronic methods to file those returns for which an electronic filing option is available. At this time, there is no electronic filing option available for a New Jersey fiduciary return, Form NJ-1041 (or Form NJ-1041SB for a small business trust). Although the fiduciary returns are currently not filed electronically, preparers must include the number of fiduciary returns they expect to prepare when determining whether they must file all other returns electronically. A tax preparer is liable for a penalty of \$50 for each return he or she fails to file electronically when required to do so.

PENALTIES, INTEREST, AND COLLECTION FEES

1. Late Filing Penalty - 5% per month or fraction thereof for each month of delinquency up to a maximum of 25% of the balance of the tax due with the return. In addition the law allows a \$100 per month (or fraction of a month) penalty.
2. Late Payment Penalty - 5% of the outstanding tax balance may be imposed.
3. Interest - 3% above the prime rate for every month or fraction of a month the tax is unpaid, compounded annually. At the end of each calendar year, any tax, penalties, and interest remaining due (unpaid) will become part of the balance on which interest is charged.
4. Collection Fees - In addition, if a tax bill is sent to our collection agency, a referral cost recovery fee of 10% of the tax due will be added to the liability. If a certificate of debt is issued for an outstanding liability, a fee for the cost of collection of the tax may also be imposed.

Line-by-Line Instructions**NAME, ADDRESS, AND IDENTIFICATION NUMBER**

Place the preprinted name and address label in the appropriate space provided on the form. If a label is not provided, print or type the name of the estate or trust, the name and title of the fiduciary, and complete address with the zip code. Enter the Federal employer identification number in the space provided.

Lines 1 through 4 - Residency Status

Indicate the residency status of the estate or trust by checking the appropriate block provided at each line. Also indicate in the space provided the date of decedent's death or the date the trust was created. If the estate or trust is a resident of a state other than New Jersey, enter the name of the state. In the space provided, indicate the type of trust (i.e., Simple trust, Complex trust, Grantor type trust).

continued

Name, Address, Identification Number - continued

Line 5 - Estate Closed or Trust Terminated

If the estate was closed or the trust terminated, check the box provided and indicate the date of such closing or termination. Also write "FINAL RETURN" at the top of the form.

INCOME

Estates and trusts (whether resident or nonresident) must report on Lines 6 through 13 taxable income received from all sources (both inside and outside New Jersey) during the taxable year. (Nonresident estates or trusts must complete Lines 6–13 as if the income was earned by a resident estate or trust. Nonresident estates or trusts must also complete Schedule E to report their income from New Jersey sources. See the instructions for Schedule E on page 10.)

Important: Net losses in one category of income cannot be applied against income or gains in another. In the case of a net loss in any category, enter "0" for that category. Under New Jersey law, no carryback or carryover of losses is permitted when reporting income on Form NJ-1041.

Line 6 - Interest

Report all taxable interest from all sources, including savings and loan associations, credit unions, bank deposits, bonds, certificates of deposit, interest-bearing checking accounts, life insurance dividends, etc. Interest derived from sources held outside of New Jersey is includable in gross income. Interest paid or deemed to have been paid to the estate or trust by a partnership or S corporation and which is reportable on Form 1099 must be reported as interest on this line. Interest received by a sole proprietorship is reportable as net profits from business on Line 8. Interest earned and received by a partnership, an estate or trust or, in general, an S corporation is reportable as distributive share of partnership income on Line 11, net income from estates or trusts on Line 13, or net pro rata share of S corporation income on Line 12. For detailed information regarding the reporting of partnership or S corporation income, see Tax Topic Bulletin GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*.

Interest received from Ginnie Maes, Fannie Maes, and Freddie Macs is taxable since these securities are not direct obligations of the Federal government. Interest income received from repurchase agreements is taxable to the investor regardless of the nature of the underlying obligation. Interest on obligations of other states and their political subdivisions is subject to tax, as is the interest on obligations of the District of Columbia.

Distributions from Coverdell education savings accounts (ESAs), but only the earnings portion, are also includable in gross income.

Amounts paid by a mutual fund or other regulated investment company are includable in gross income unless the fund is a qualified investment fund as defined by New Jersey law, or to the extent that the distributions are attributable to interest earned on Federal obligations.

A New Jersey qualified investment fund is a regulated investment company in which at least 80% of the underlying investments are obligations issued either directly by the Federal government or by the State of New Jersey or any of its political subdivisions.

If you received a distribution from a qualified investment fund, you may exclude from gross income only the portion which is attributable to qualified exempt obligations. A fund that is a qualified investment fund for New Jersey purposes should notify its shareholders by February 15 as to the portion of each distribution which may be excluded from gross income.

For New Jersey gross income tax purposes, a forfeiture penalty resulting from an early withdrawal of a time deposit account is considered a loss which may be used to offset interest income.

In the space provided, report all tax-exempt interest as well as exempt interest dividends from a New Jersey qualified investment fund. If exempt interest is more than \$10,000, you must include an itemized schedule detailing the amount received from each source.

New Jersey tax-exempt interest income includes interest from obligations of the State of New Jersey or any of its political subdivisions, direct Federal obligations such as U.S. Savings Bonds and Treasury Bills, Notes and Bonds, Sallie Maes, CATS, TIGRs, certain distributions from "New Jersey Qualified Investment Funds," and distributions paid by mutual funds to the extent the distributions are attributable to interest earned on Federal obligations.

Line 7 - Dividends

Enter on this line the amount of dividends received during the taxable year from investments (e.g., from stocks, mutual funds) or other income-producing activities which do not constitute a trade or business. The total amount of dividends received, **regardless of where earned**, must be reported. For dividends received from a mutual fund or other regulated investment company, see the instructions for interest income at Line 6.

Dividends received by a sole proprietorship are reportable as net profits from business on Line 8. Dividends earned and received by a partnership, an estate or trust or, in general, an S corporation are reportable as distributive share of partnership income on Line 11, net income from estates or trusts on Line 13, or net pro rata share of S corporation income on Line 12. For detailed information regarding the reporting of partnership income or S corporation income and distributions, see Tax Topic Bulletin GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*.

Distributions out of earnings and profits of corporations are required to be reported in the year received by the shareholder.

Distributions not out of earnings and profits of a corporation which are a return of investment or capital in the company are sometimes referred to as tax-free distributions or nontaxable capital distributions. Such distributions are a return of capital,

continued

Line 7 - Dividends - continued

reduce the basis of the stock or investment, and are not taxable until the basis in the stock or investment is fully recovered. To the extent that a return of capital (when added to other distributions received in the past) exceeds the investment in the stock or security, it is included in income as a capital gain on Line 9.

Capital gain dividends, under New Jersey law, are taxable in full as capital gains. Dividends reinvested in a public utility are taxable.

Line 8 - Net Profits From Business

Complete Part I of New Jersey Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on Line 8 the amount of net profits from business from Line 4 of Part I. **If the amount on Line 4 is a loss, enter "0" on Line 8.** Enclose Schedule NJ-BUS-1 and a copy of the Federal Schedule C or F for each business with the return. See page 10.

Line 9 - Net Gains or Income From Disposition of Property

Enter on this line the amount from Schedule A, Line 42. Enclose a copy of Federal Schedule D. **If the amount on Line 42 is a loss, enter "0" on Line 9.** See page 8.

Line 10 - Net Gains or Income From Rents, Royalties, Patents, and Copyrights

Complete Part II of New Jersey Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on Line 10 the amount of net income from Line 4 of Part II. **If the amount on Line 4 is a loss, enter "0" on Line 10.** Enclose Schedule NJ-BUS-1 and a copy of Federal Schedule E with the return. See page 11.

Line 11 - Distributive Share of Partnership Income

Complete Part III of New Jersey Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on Line 11 the distributive share of partnership income from Line 4 of Part III. **If the amount on Line 4 is a loss, enter "0" on Line 11.** Enclose Schedule NJ-BUS-1 and a copy of Schedule NJK-1, Form NJ-1065, for each partnership with the return. If the estate or trust did not receive a Schedule NJK-1, a copy of the Federal Schedule K-1 must be enclosed. See page 12.

Line 12 - Net Pro Rata Share of S Corporation Income

Complete Part IV of New Jersey Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on Line 12 the net pro rata share of S corporation income from Line 4 of Part IV. **If the amount on Line 4 is a loss, enter "0" on Line 12.** Enclose Schedule NJ-BUS-1 and a copy of Schedule NJ-K-1, Form CBT-100S, for each S corporation with the return. If the estate or trust did not receive a Schedule NJK-1, a copy of the Federal Schedule K-1 must be enclosed. See page 12.

Line 13 - Other Income

Enter on this line the amount of income for which a space is not provided elsewhere on the return. Also state the nature of this income. If additional space is needed, enclose a rider with the return.

Line 14 - Gross Income

Enter on this line the total of Lines 6, 7, 8, 9, 10, 11, 12, and 13. If the total is \$10,000 or less (prorated for the number of months covered by a part-year return), there is no New Jersey tax liability and no return need be filed. If the return is being filed only to obtain a refund of estimated payments made and/or other credits, complete Schedule B, Beneficiaries' Shares of Income, and Line 15 and then continue completing the return at Line 31.

Line 15 - Deduction for Distributions to Beneficiaries

Enter on this line the amount from Schedule B, Line 44A.

Line 16 - Total Income

Subtract Line 15 from Line 14 and enter the result on Line 16.

NONRESIDENT ESTATES AND TRUSTS ONLY:

Caution: Nonresident estates and trusts must complete Schedule E *before* completing Line 16a. See the instructions for Schedule E on page 10.

Line 16a - NJ Income from Schedule E, Line 11

Enter on this line the total amount of income from New Jersey sources from Schedule E, Line 11.

Line 17 - Income Commissions

Enter on this line commissions which are specifically related to income reported on Line 14 and paid or accrued to the Executor or Trustee. Deductible commissions are those measured as a percentage of income. Fixed fee commissions are not deductible. Enclose a schedule showing the calculation of the commissions.

Line 18 - Exemption

Enter \$1,000 on Line 18. The exemption allowable on returns that cover less than a full calendar year is limited to that percent of \$1,000 which the total number of months within a taxpayer's taxable year bears to 12. For this calculation, 15 days or more constitutes a month.

Line 19 - Health Enterprise Zone Deduction

Eligible taxpayers engaged in providing "primary care" medical and/or dental services at a qualified practice located in or within five miles of a designated Health Enterprise Zone (HEZ) enter the amount of their HEZ deduction on Line 19. Partners and S corporation shareholders of a qualified practice enter the HEZ deduction amount listed on Schedule NJK-1, Form NJ-1065, or Schedule NJ-K-1, Form CBT-100S. Sole proprietors must calculate the amount of their HEZ deduction for Line 19. For information on eligibility requirements and how to calculate the HEZ deduction, see Division Technical Bulletin TB-56.

Line 20 - Alternative Business Calculation Adjustment

If Schedule NJ-BUS-1 was completed and there was a loss on Line 4 of either Part I, II, III, or IV, the estate or trust may be eligible for an income adjustment. Complete Schedule NJ-BUS-2, Alternative Business Calculation Adjustment. Enter on Line 20 the amount from Schedule NJ-BUS-2, Line 10.

continued

Line 20 - Alternative Business Calculation Adjustment - continued

Enclose a copy of Schedule NJ-BUS-2 with the return and retain a completed copy. **The estate or trust may need the information from this schedule to complete the return in future years.**

Line 21 - Total Deductions and Exemption

Enter on this line the total of Lines 17, 18, 19, and 20.

Line 22 - Taxable Income

Subtract total of deductions and exemption (Line 21) from total income (Line 16) and enter the result here.

Line 23 - Taxable Income

Enter on Line 23 the taxable income from Line 22, Page 1.

NONRESIDENT ESTATES AND TRUSTS ONLY:**Line 24 - Tax on Amount on Line 23**

Compute the tax on the amount on Line 23 by using one of the following methods:

Tax Table. If your taxable income is less than \$110,000, you may use the New Jersey Tax Table on page 15 or the New Jersey Tax Rate Schedule on page 23 to find your tax. After you have found your tax, enter the amount on Line 24.

Tax Rate Schedule. You must use the New Jersey Tax Rate Schedule on page 23 if your taxable income is \$110,000 or more. After you have calculated your tax, enter the amount on Line 24.

Line 25 - Income Percentage

To figure your income percentage, enter the amounts from Line 16a and Line 16 in the spaces provided. Divide the amount on Line 16a by the amount on Line 16. Carry your result to four decimal places. For example, if the amounts used were \$20,000 (Line 16a) divided by \$30,000 (Line 16), the result would be 66.67% or .6667. In certain situations, however, the income percentage can exceed 100%.

NOTE: The income percentage can exceed 100%. For example, a nonresident estate or trust realizes a \$50,000 gain from the sale of real property in New Jersey and sustains a \$10,000 loss from the sale of property in Florida. This nonresident taxpayer (which has no other income) reports \$40,000 as total income (Line 16) and \$50,000 as income from New Jersey sources (Line 16a). The income percentage is 125% (or 1.25) calculated as follows:

$$\$50,000 \text{ (Line 16a)} \div \$40,000 \text{ (Line 16)}$$

Line 26 - Tax**• RESIDENT ESTATES AND TRUSTS**

Compute your New Jersey tax by using one of the following methods:

Tax Table. If your taxable income (Line 23) is less than \$110,000, you may use the New Jersey Tax Table on page 15 or the New Jersey Tax Rate Schedule on page 23 to find your tax. After you have found your tax, enter the amount on Line 26.

Tax Rate Schedule. You must use the New Jersey Tax Rate Schedule on page 23 if your taxable income is \$110,000 or more. After you have calculated your tax, enter the amount on Line 26.

• NONRESIDENT ESTATES AND TRUSTS

Multiply the amount on Line 24 by the income percentage on Line 25 and enter the result on Line 26. This is your New Jersey tax.

Line 27 - Credit for Income or Wage Taxes Paid by New Jersey Estates or Trusts to Other Jurisdictions

Enter on this line the amount of credit allowed from Schedule C, Line 49.

Line 28 - Balance of Tax

Subtract Line 27 from Line 26 and enter the result on Line 28.

Line 29 - Sheltered Workshop Tax Credit

Enter on Line 29 your Sheltered Workshop Tax Credit for the current year from Part IV, Line 12 of Form GIT-317. Enclose a copy of Form GIT-317 with your return and retain a completed copy for your records.

Line 30 - Balance of Tax

Subtract Line 29 from Line 28 and enter the result on Line 30.

Line 31 - New Jersey Income Tax Previously Paid

Enter on this line the total of estimated payments made for 2012, including any payments made in connection with the sale or transfer of real property in New Jersey; any 2011 overpayment credited to 2012; any amount paid to qualify for an extension of time to file; and any payments made by an S corporation on behalf of a nonresident/nonconsenting shareholder.

Do not include tax paid on behalf of the estate or trust by partnership(s) on this line. It must be reported on Line 32a.

Line 32a - c - Tax Paid on Your Behalf by Partnership(s)

Line 32a. Enter on Line 32a the total amount of New Jersey income tax paid on behalf of the estate or trust by partnership(s), as shown on line 1, Part III of Schedule NJK-1 (Form NJ-1065) and tax paid by partnership(s) and distributed by an estate or trust to you, as shown in Part II of your Schedule NJK-1 (Form NJ-1041) from the estate or trust. Enclose a copy of each Schedule NJK-1.

Line 32b. Enter on Line 32b the amount from Schedule B, Line 44C.

Line 32c. Subtract Line 32b from Line 32a and enter the result on Line 32c.

Line 33 - Total New Jersey Income Tax Withheld

Enter on Line 33 the total New Jersey income tax withheld, as shown on any W-2, W-2G, and/or 1099 statement(s) issued to the estate or trust. All W-2 and 1099 statements must reflect the

continued

Line 33 - Total New Jersey Income Tax Withheld - continued

same Federal Employer Identification Number (FEIN) that is listed on the return.

Form W-2. The W-2 must indicate the amount of New Jersey tax withheld and the "State" box must indicate that the tax withheld was New Jersey income tax. Enclose the state copy of each withholding statement (W-2, W-2G).

Form 1099. Enter on Line 33 the total amount of New Jersey income tax withheld, if any, shown on those statements. **Enclose the state copy of Form 1099 with the return only if New Jersey income tax was withheld.**

Important: If a person received income in 2012 but died before filing a return, a New Jersey income tax return (Form NJ-1040 or Form NJ-1040NR) should be filed to report such income. **Do not** include on Line 33 amounts withheld from income of a deceased taxpayer.

Line 34 - Total Payments and Credits

Enter on this line the total of Lines 31, 32c, and 33.

Lines 35 and 36 - Balance of Tax Due or Overpayment

If the balance of tax after credit (Line 30) is larger than total payments and credits (Line 34), subtract Line 34 from Line 30 and enter this amount on Line 35. See "Payment of Tax" on page 2.

If the total payments and credits (Line 34) are larger than the balance of tax after credit (Line 30), subtract Line 30 from Line 34 and enter the result on Line 36.

Line 37 - Credit to 2013 Tax

Enter on Line 37 the amount of overpayment from Line 36 you wish to credit to 2013.

Line 38 - Refund

Subtract Line 37 from Line 36. Enter the result on Line 38. This is the amount to be refunded.

SCHEDULE A - Net Gains or Income From Disposition of Property**Line 39 - List of Transactions**

The portion of gain or loss derived from the disposition of property owned by a sole proprietorship, partnership, an estate or trust or, in general, an S corporation is reportable as net profits from business on Line 8, distributive share of partnership income on Line 11, income from estates or trusts on Line 13, or net pro rata share of S corporation income on Line 12. Enter in the spaces provided all other net gains or income less net losses derived from the sale, exchange, or other disposition of property, including real or personal property, whether tangible or intangible, taxable under New Jersey law.

NOTE: If the estate or trust sold or transferred real property in New Jersey and was required to make estimated tax payments in connection with the sale or transfer, be sure to include such payments on Line 31.

The basis to be used for computing gain or loss is the cost or adjusted basis determined for Federal income tax purposes. New Jersey income tax law has uncoupled from certain changes in Federal depreciation and expense deduction limits. A New Jersey depreciation adjustment may be required for assets placed in service on or after January 1, 2004. Complete the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP to calculate the adjustment. In listing the gain or loss on disposition of rental property, the New Jersey adjustment from Worksheet GIT-DEP, line 6 must be taken into consideration. Be sure to retain the completed worksheet for your records.

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.

Complete Liquidation. If the estate or trust had an interest in a partnership, a sole proprietorship, or an S corporation which sold or disposed of virtually all of its assets in conjunction with the *complete liquidation* of the entity, then the estate's or trust's portion of the gain or loss from the entity's sale or disposition of its assets must be reported as net gains or income from the disposition of property.

If an interest in a partnership, sole proprietorship, or rental property was sold, you may be required to use a New Jersey adjusted basis. If shares in an S corporation were sold, you *must* use the New Jersey adjusted basis. The gain or loss from the sale or liquidation of a sole proprietorship, a partnership interest, or shares of S corporation stock must be reported as net gains or income from disposition of property on Schedule A.

For information on calculating the New Jersey adjusted basis and the New Jersey reportable gain or loss, refer to rules N.J.A.C. 18:35-1(c)5 (trade or business property), 18:35-1.3(d)2 (partnerships), or 18:35-1.5(k) (S corporations), and Tax Topic Bulletins GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*.

All capital gains are taxed at their full amount. Thus, you may deduct Federal passive losses in full in the year incurred, provided that there is a gain within the same category of income. No preferential treatment is given to any capital gain.

All gains derived from installment sales must be reported in the same tax year as reported for Federal income tax purposes. If the New Jersey basis differs from the Federal basis, a New Jersey installment sale calculation must be made and the New Jersey gain must be reported. If the spaces provided are not sufficient, enclose a rider with the return. Enclose a copy of Federal Schedule D.

Line 40 - Capital Gains Distributions

Enter on this line the total amount of all capital gains distributions.

*Schedule A - continued***Line 41 - Other Net Gains**

Enter on this line the total amount of net gains or income less net losses from disposition of property not included on Lines 39 and 40.

Line 42 - Net Gains

Enter on this line the total of Lines 39, 40, and 41. Also enter this amount on Page 1, Line 9. If this amount is a loss, enter "0."

SCHEDULE B - Beneficiaries' Shares of Income**Line 43 - Beneficiaries' Shares of Income**

Enter in the spaces provided the name and address, state of residence, and social security number of each beneficiary to whom estate or trust income was distributed or distributable during the taxable year. In Column A enter the actual amount of income distributed or required to be distributed to the beneficiaries. For New Jersey nonresident beneficiaries enter in Column B the New Jersey source income distributed or required to be distributed. Do not include distributions of New Jersey tax-exempt income or corpus distributions. Also enter in Column C the amount of tax paid by partnerships on behalf of the estate or trust and which was distributed to a nonresident beneficiary or grantor. Tax paid by partnerships can only be distributed to a nonresident beneficiary or grantor. No entry should be made in Column C for a New Jersey resident beneficiary or grantor. If the spaces provided are not sufficient, enclose a rider with the return. Enclose a copy of New Jersey Schedule NJK-1(s).

GRANTOR TRUSTS ONLY:

If the income from a grantor trust is reportable by or taxable to the grantor for Federal income tax purposes, it is also taxable to the grantor, and not the trust, for New Jersey gross income tax purposes. The following instructions should be followed:

Line 43 - Beneficiaries' Shares of Income

Enter the name and address, state of residence, and social security number of the taxable grantor. In Column A, enter the trust's gross income from Line 14. For a New Jersey nonresident grantor enter in Column B the New Jersey source income included in the trust's gross income. If the grantor is a New Jersey resident, the total on Line 44C should be listed on Line 32a and on Line 32c and can only be refunded to the nonresident trust. Enter the amount on Line 44A on Line 15. Line 16 (Total Income) should equal zero ("0").

Line 44A - Total Distributions to Beneficiaries

Enter on this line the total of the income distributed or distributable. Also enter this amount on Page 1, Line 15.

Line 44B - New Jersey Source Income Distributed

Enter on this line the total of New Jersey source income distributed or distributable. Also enter this amount on Schedule E, Line 10.

Do not enter an amount on this line for a nonresident beneficiary if the income being distributed to the nonresident beneficiary was received from a business entity (i.e., sole proprietorship, partnership, LLP, or LLC) located in New Jersey and the

business entity's only activity is the purchase, holding, or sale of intangible personal property, such as commodities or securities, and such intangible personal property is not held for sale to customers. You must however, include such income in Column A.

Line 44C - Tax Paid on Behalf of Estate or Trust by Partnerships and Distributed

Enter on this line the total tax paid on behalf of the estate or trust by partnerships which was distributed to nonresident beneficiaries or grantor. Also enter this amount on Page 2, Line 32b.

SCHEDULE C - Credit for Income or Wage Taxes Paid by New Jersey Estates or Trusts to Other Jurisdictions

A resident estate or trust may be eligible for a tax credit against its New Jersey tax if its income is from sources outside New Jersey and is subject to both New Jersey income tax and the income tax or wage tax imposed by another state of the United States or political subdivision of such state or by the District of Columbia. The fiduciary must complete this schedule to be allowed the credit.

NOTE: New Jersey does not require that a copy of the income tax return(s) filed with the other jurisdiction(s) be submitted with Form NJ-1041. However, taxpayers should retain complete copies of any returns filed with other jurisdiction(s), including Electronic Filing Income Tax Returns and associated schedules and worksheets which establish the nature and source of the income being taxed by the other jurisdiction. If the fiduciary return is audited, the taxpayer will be asked to submit copies of these or other documents.

Line 45 - Income Actually Taxed by Other Jurisdiction

Enter on this line the amount of income earned during the taxable year, after the deduction of the actual amount of income distributed or required to be distributed, which was subject to tax by another jurisdiction and also reported on the New Jersey return and included in Schedule C, Line 46. Do not combine the same income subject to tax by more than one jurisdiction. Income subject to tax by foreign countries *cannot* be included in Line 45.

Line 46 - Income Subject to Tax by New Jersey

Enter on this line the amount of income taxed by New Jersey from Page 1, Line 16 (Total Income).

Line 47 - Maximum Allowable Credit

To compute the amount to be entered on this line divide the income taxed by New Jersey (Schedule C, Line 46) into income taxed by the other jurisdiction (Schedule C, Line 45) and multiply the result by the New Jersey tax (Page 2, Line 26). This is the amount of maximum allowable credit.

Line 48 - Income Tax Paid to Other Jurisdiction

Enter on this line the total amount of income or wage tax paid to the other jurisdiction on the amount of income indicated at Schedule C, Line 45.

continued

*Schedule C - continued***Line 49 - Credit Allowed**

Enter on this line the *lesser* of Schedule C, Line 47 (maximum allowable credit) or Schedule C, Line 48 (income or wage tax paid to other jurisdiction). Also enter this amount on Page 2, Line 27.

For more information on claiming a credit for taxes paid to another jurisdiction, see Tax Topic Bulletin GIT-3W, *Credit for Taxes Paid to Other Jurisdictions (Wage Income)*, and GIT-3B, *Credit for Taxes Paid to Other Jurisdictions (Business/Nonwage Income)*.

SCHEDULE D - Allocation of Business Income to New Jersey

Schedule D must be used by nonresident taxpayers who are required to complete and enclose a Gross Income Tax Business Allocation Schedule (Form NJ-NR-A). This schedule is completed only by nonresidents carrying on business both inside and outside New Jersey. See the instructions for Form NJ-NR-A on page 13.

SCHEDULE E - New Jersey Income of Nonresident Estates and Trusts

The New Jersey income tax liability of a nonresident estate or trust is based on the percentage of its total income which comes from New Jersey sources. Tax is computed on income from all sources and then prorated according to the ratio that New Jersey income bears to income from both inside and outside New Jersey.

Nonresident estates must report their income from all sources (both inside and outside New Jersey) on Lines 6–13 of Form NJ-1041 and their income from New Jersey sources on Lines 1–8 of Schedule E. These figures cannot be copied from figures reported on the Federal return.

Complete Schedule E *before* completing Line 16a of Form NJ-1041. If you complete Schedule E, be sure to enclose it with your completed Form NJ-1041.

Lines 1–8 - Income From New Jersey Sources

For each of the various categories of income, enter the portion of the estate's or trust's income received during the taxable year that comes from New Jersey sources.

Important: For every entry on Lines 6–13 of Form NJ-1041, there should be an entry on the corresponding line on Schedule E. If none of the income in a particular category is from New Jersey sources, enter "0" on the appropriate line on Schedule E.

Income or losses which a nonresident estate or trust receives from a business entity (i.e., sole proprietorship, partnership, LLP, or LLC) located in New Jersey will not be deemed to be derived from New Jersey sources if the business entity's sole activity is the purchase, holding, or sale of intangible personal property, such as commodities or securities, and such intangible personal property is not held for sale to customers. You must, however, include such income on the appropriate line of Form NJ-1041.

A nonresident estate or trust which carries on business *both inside and outside New Jersey* must allocate business income to determine the amount of income from New Jersey sources. Complete and enclose a separate Business Allocation Schedule (Form NJ-NR-A) for each business required to allocate. Also complete Schedule D on Page 3 of Form NJ-1041.

Line 9 - Total Income From New Jersey Sources

Enter on Line 9 the total of Lines 1–8.

Line 10 - New Jersey Source Income Distributed to Beneficiaries

Enter on Line 10 the amount from Schedule B, Line 44B (total New Jersey source income distributed to beneficiaries).

Line 11 - New Jersey Income

Subtract Line 10 from Line 9. Enter the result here and on Page 1, Line 16a.

INSTRUCTIONS FOR SCHEDULE NJ-BUS-1**PART I - Net Profits From Business**

Use Part I to report the net profits or loss from the operation of a business, trade, profession, or other activity carried on by the estate or trust after provision for all costs and expenses incurred in the conduct thereof, determined either on a cash or accrual basis in accordance with the method of accounting used for Federal income tax purposes. If the spaces provided are not sufficient, enclose a statement with the return listing any additional businesses and the related profit or loss along with Schedule NJ-BUS-1. Adjustments should be made to Federal Schedule C or F to comply with the New Jersey income tax law.

- Add any amounts deducted for taxes based on income.

- Add interest from states or political subdivisions outside of New Jersey which were not reported for Federal purposes.
- Add interest and dividends that were derived by the trade or business.
- Add or subtract income or losses derived by the trade or business from rentals, royalties, patents, or copyrights.
- Add or subtract gains or losses from the sale, exchange, or other disposition of the trade or business's property, not including New Jersey exempt securities.
- Subtract interest which was taxable for Federal purposes but is exempt for New Jersey purposes.

continued

Schedule NJ-BUS-1 - continued

- Subtract the remaining meal and entertainment expenses (that were disallowed on the Federal return).
- Deduct your qualified contributions to a self-employed 401(k) plan. Contributions to a plan in excess of the Federal limits, which are not an allowable deduction for Federal tax purposes, are also not deductible for New Jersey purposes.
- Add or subtract the net adjustment from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, Part 1, line 7. Be sure to retain the completed worksheet for your records.
- Subtract the New Jersey allowable IRC Section 199 deduction which must be calculated on Form 501-GIT, Domestic Production Activities Deduction.

Sole proprietorships engaged in providing “primary care” medical and/or dental services at a qualified practice located in or within five miles of a designated Health Enterprise Zone (HEZ) may qualify for a deduction on Line 19. For information on eligibility requirements and how to calculate the HEZ deduction, see Division Technical Bulletin TB-56.

In order for an income-producing activity to constitute a business or profession, it must be a commercial enterprise regularly conducted for profit and meet the criteria listed in N.J.A.C. 18:35-1.1, *Net Profits From Business*.

Example

A trust invests in stock for its own financial benefit. It does not offer its investment services to others for a fee. It derives substantial income (gains from the sale of stock, interest, and dividends) from the investment activities. The trust’s income is not net profits from a business or profession. It must report this income as gains from the sale of stock, interest, and dividends.

Lines 1-3

Business Name. Enter the name of each business as listed on Federal Schedule C or F.

Social Security Number/Federal EIN. Enter the social security number or Federal employer identification number of each business.

Profit or (Loss). Enter the profit or (loss) for each business as adjusted for New Jersey purposes.

Line 4 - Add the amounts in the “Profit or (Loss)” column and enter the total on Line 4, netting profits with losses. Enter this amount on Line 8. **If the netted amount is a loss**, enter “0” on Line 8.

PART II - Net Gains or Income From Rents, Royalties, Patents, and Copyrights

The estate’s or trust’s portion of net gains or losses derived from rents, royalties, patents, and copyrights from property owned by a sole proprietorship, partnership, an estate or trust or, in general, an S corporation is reportable as net profits from business in Part

I, distributive share of partnership income in Part III, net pro rata share of S corporation income in Part IV, or income from estates or trusts on Line 13.

Use Part II to report all other net gains or income less net losses from rents, royalties, patents, and copyrights as reported on the Federal income tax return of the fiduciary for the taxable period. If the spaces provided are not sufficient, enclose a statement with the return listing any additional property and income or loss along with Schedule NJ-BUS-1.

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

The New Jersey allowable IRC Section 199 deduction must be calculated on Form 501-GIT, Domestic Production Activities Deduction. The result should be taken into consideration in calculating the net gain, income, or loss resulting from the rental of applicable property.

The New Jersey Gross Income Tax Act has no provision, however, which allows the Division to distinguish between active and passive losses. Nor is there a provision authorizing carry-back or carryforward of such losses when reporting income on Form NJ-1041. Thus, you may deduct Federal passive losses in full in the year incurred, provided that there is a gain within the same category of income.

Lines 1-3

Source of Income or Loss. Enter the property name or description. If the property is rental real estate, enter the physical address of the property.

Social Security Number/Federal EIN. Enter the social security number or Federal employer identification number for each income source.

Type. Enter the number that corresponds with the type of property. For example, if you received royalty income, enter “2.”

Income or (Loss). Enter the gain or (loss) for each type of property. For rentals, in listing the income or loss for each rental property as determined on the Federal income tax return of the fiduciary for the taxable period, the New Jersey adjustments from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, Part 1, lines 4 and 5 must be taken into consideration. Be sure to retain the completed worksheet for the estate or trust’s records.

Line 4 - Add the amounts in the “Income or (Loss)” column and enter the total on Line 4, netting gains with losses. Enter this amount on Line 10. **If the netted amount is a loss**, enter “0” on Line 10.

Schedule NJ-BUS-1 - continued

Part III - Distributive Share of Partnership Income

Use Part III to report the estate's or trust's share of income or loss derived from partnership(s), whether or not the income was actually distributed. If the spaces provided are not sufficient, enclose a statement with the return listing any additional partnerships and the related income or loss along with Schedule NJ-BUS-1.

For detailed information regarding reporting partnership income or loss, including adjustments to the amount reported in Part III, see Tax Topic Bulletin GIT-9P, *Income From Partnerships*.

Lines 1-3

Partnership Name. Enter the name of each partnership as listed on Schedule NJK-1 (or Federal Schedule K-1).

Federal EIN. Enter the Federal employer identification number of each partnership.

Share of Partnership Income or (Loss). Enter the estate's or trust's share of income (or loss) derived from partnership(s) as reported to the estate or trust by each partnership 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."

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

Line 4 - Add the amounts in the "Share of Partnership Income or (Loss)" column and enter the total on Line 4, netting income with losses. Enter this amount on Line 11. **If the netted amount is a loss**, enter "0" on Line 11.

PART IV - Net Pro Rata Share of S Corporation Income

Use Part IV to report the amount of the estate's or trust's net pro rata share of S corporation income or loss, whether or not the income was actually distributed. If the spaces provided are not sufficient, enclose a statement with the return listing any additional S corporations and the related income or loss along with Schedule NJ-BUS-1.

For detailed information regarding the reporting of S corporation income, see Tax Topic Bulletin GIT-9S, *Income From S Corporations*.

Lines 1-3

S Corporation Name. Enter the name of each S corporation as listed on Schedule NJ-K-1 (or Federal Schedule K-1).

Federal EIN. Enter the Federal employer identification number of each S corporation.

Pro Rata Share of S Corporation Income or (Loss). Enter the amount of the estate's or trust's net pro rata share of each S corporation's income or (loss) as reported by the S corporation(s) on Schedule NJ-K-1.

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

Line 4 - Add the amounts in the "Pro Rata Share of S Corporation Income or (Loss)" column and enter the total on Line 4, netting income with losses. Enter this amount on Line 12. **If the netted amount is a loss**, enter "0" on Line 12.

INSTRUCTIONS FOR SCHEDULE NJK-1

Beneficiaries are subject to New Jersey gross income tax on the net income from an estate or trust actually distributed or required to be distributed during the taxable year. The fiduciary of an estate or trust must provide each beneficiary with a New Jersey Schedule NJK-1, Form NJ-1041 listing the total income distributed and the New Jersey source income distributed.

Prepare a Schedule NJK-1 for each beneficiary using the information listed on Schedule B, Form NJ-1041, Beneficiaries' Shares of Income.

Tax Paid by Partnerships can only be distributed to a nonresident beneficiary or grantor and can only be claimed on a nonresident beneficiary's or grantor's income tax return.

For a grantor trust, in Part I, Beneficiary or Grantor Information, enter the grantor's information and New Jersey residency status. In Part I, Estate or Trust Information, enter the grantor trust's information and New Jersey residency status. In Part III enter the grantor's income, gain, or loss by category as required to be reported for gross income tax purposes. For a nonresident grantor, list the tax paid by partnership(s) on behalf of the trust from Schedule B, Line 44C.

Do not include distributions of New Jersey tax-exempt income or corpus distributions.

Include the NJK-1(s) with Form NJ-1041.

BUSINESS ALLOCATION SCHEDULE (FORM NJ-NR-A)

General Instructions

If business activities are carried on *both inside and outside New Jersey*, business income may be allocated to determine the amount of income from New Jersey sources.

Be sure that Form NJ-NR-A is enclosed with Form NJ-1040NR, NJ-1041, or NJ-1065, and that the name and address on the Business Allocation Schedule agree exactly with the name and address on the return with which it is enclosed.

Section 1 - Business Locations

Use Section 1 to list the locations where the business activities are conducted. In Columns (a) and (b) list the exact locations at which the business carries on activities both inside and outside the State. List **all** business locations. In Column (c) describe the places listed in Columns (a) and (b) (i.e., branch office, agency, factory, warehouse, etc.). In Column (d) indicate whether the business rents or owns each location listed. Enclose additional sheets if necessary.

Section 2 - Average Values

Use Section 2 to determine the average values of your business assets. The *average value of property owned* is determined by adding (1) the book value of the property at the beginning of the taxable year and (2) the book value of the property at the end of the taxable year and dividing the sum by two.

The *average value of property rented or leased* is valued at eight times the annual rent. Rent includes any amounts paid in addition to, or accrued in lieu of, rent for the period covered by the return (such as interest, taxes, insurance, and repairs).

Line 1 - Real Property Owned

COLUMN A

Enter on Line 1, Column A, the average value of the real property listed in Section 1 that was owned for the period covered by the return. Include property located both inside and outside New Jersey.

COLUMN B

Enter on Line 1, Column B, the average value of the real property listed in Section 1 that was owned in the State. Include only property located in New Jersey.

Line 2 - Real and Tangible Property Rented

COLUMN A

Enter on Line 2, Column A, the average value of property, both real and tangible, that was rented for the period covered by the return. Include property located both inside and outside New Jersey.

COLUMN B

Enter on Line 2, Column B, the average value of property, both real and tangible, that was rented in the State. Include only property located in New Jersey.

Line 3 - Tangible Personal Property Owned

COLUMN A

Enter on Line 3, Column A, the average value of the tangible personal property that was owned and used in the business for the period covered by the return. Include property located both inside and outside New Jersey.

COLUMN B

Enter on Line 3, Column B, the average value of the tangible personal property that was owned and used in the business in the State. Include only property located in New Jersey.

Line 4 - Totals

COLUMN A

Add Lines 1–3 of Column A and enter the total on Line 4, Column A.

COLUMN B

Add Lines 1–3 of Column B and enter the total on Line 4, Column B.

Section 3 - Business Allocation Percentage

Use Section 3 to determine the business allocation percentage that must be applied to business income. The Business Allocation Percentage must be applied to business income from all sources in order to determine the amount from New Jersey sources.

Line 1 - Average Values of Property

Line 1a - In New Jersey

Enter on Line 1a the average values of the business property in New Jersey from Line 4, Column B, Section 2.

Line 1b - Everywhere

Enter on Line 1b the average values of the business property from everywhere (both inside and outside New Jersey) from Line 4, Column A, Section 2.

Line 1c - Percentage in New Jersey

Divide the amount on Line 1a by the amount on Line 1b. The result will be 100% or less. Enter the result on Line 1c.

Line 1c - Percentage in New Jersey

Divide the amount on Line 1a by the amount on Line 1b. The result will be 100% or less. Enter the result on Line 1c.

Line 2 - Total Receipts From All Sales, Services, and Other Business Transactions**Line 2a - In New Jersey**

Enter on Line 2a the total of receipts from all sales made, services performed, and business transactions conducted in New Jersey during the period covered by the return. This includes sales made and services performed by partners, employees, agents, agencies, or independent contractors of the business situated at or sent out from, the offices of the business (or its agencies) located in New Jersey. For example, if a salesperson working out of the New Jersey office of the business covers the states of New Jersey, New York, and Pennsylvania, all sales made are to be allocated to New Jersey and reported on Line 2a.

Line 2b - Everywhere

Enter on Line 2b the total of receipts from all sales made, services performed, and business transactions conducted both inside and outside New Jersey during the period covered by the return.

Line 2c - Percentage in New Jersey

Divide the amount on Line 2a by the amount on Line 2b. The result will be 100% or less. Enter the result on Line 2c.

Line 3 - Wages, Salaries, and Other Personal Compensation Paid During the Year**Line 3a - In New Jersey**

Enter on Line 3a the total of wages, salaries, and other personal compensation paid to employees in connection with operations carried on in New Jersey during the period covered by the return. Compensation is paid in connection with operations carried on in New Jersey if work is based in an office or other place of business located in New Jersey. Include only amounts paid to employees on Line 3a. **Do not include payments to independent contractors, independent sales agents, etc.**

Line 3b - Everywhere

Enter on Line 3b the total compensation paid to employees both inside and outside New Jersey during the period covered by the return. **Do not include payments to independent contractors, independent sales agents, etc.**

Line 3c - Percentage in New Jersey

Divide the amount on Line 3a by the amount on Line 3b. The result will be 100% or less. Enter the result on Line 3c.

Line 4 - Sum of New Jersey Percentages

Add Lines 1c, 2c, and 3c and enter the total on Line 4.

Line 5 - Business Allocation Percentage

Divide the total on Line 4 by three and enter the result on Line 5. Also enter this percentage on the appropriate line of the following returns:

- Part III, Form NJ-1040NR
- Line 16b, Form NJ-1065
- Schedule D, Form NJ-1041

If one of the fractions (property, receipts, or payroll) is missing, the other two percentages are added and the sum is divided by two. If two of the fractions are missing, the remaining percentage may be used as the allocation factor. A fraction is not missing merely because its numerator is zero, but is missing if its denominator is zero.

2012 New Jersey Tax Table

Use this table if your taxable income on Line 23 is less than \$110,000. If your taxable income is \$110,000 or more, you must use the Tax Rate Schedule on page 23 of this booklet.

Example: Mr. Evans is filing a fiduciary return for his mother’s estate. The taxable income on Line 23 of Form NJ-1041 is \$39,875. First he finds the \$39,850–\$39,900 income line. Next, he finds the column for “Your Tax Is:” and reads down the column. The amount shown where the income line meets the tax amount column is \$713. This is the tax amount to be entered on Line 26 of Form NJ-1041 (nonresidents, Line 24).

| If Line 22 (Taxable Income) is— | | |
|------------------------------------|---------------|--------------|
| At Least | But Less Than | Your Tax is— |
| 39,800 | 39,850 | 711 |
| 39,850 | 39,900 | 713 |
| 39,900 | 39,950 | 715 |
| 39,950 | 40,000 | 717 |

2012 NEW JERSEY TAX TABLE (NJ-1041)

| If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | | | |
|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|--------------|-------|----|
| At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | | | |
| | | | 1,000 | | | 2,000 | | | 3,000 | | | 4,000 | | |
| 0 | 50 | 0 | 1,000 | 1,050 | 14 | 2,000 | 2,050 | 28 | 3,000 | 3,050 | 42 | 4,000 | 4,050 | 56 |
| 50 | 100 | 1 | 1,050 | 1,100 | 15 | 2,050 | 2,100 | 29 | 3,050 | 3,100 | 43 | 4,050 | 4,100 | 57 |
| 100 | 150 | 2 | 1,100 | 1,150 | 16 | 2,100 | 2,150 | 30 | 3,100 | 3,150 | 44 | 4,100 | 4,150 | 58 |
| 150 | 200 | 2 | 1,150 | 1,200 | 16 | 2,150 | 2,200 | 30 | 3,150 | 3,200 | 44 | 4,150 | 4,200 | 58 |
| 200 | 250 | 3 | 1,200 | 1,250 | 17 | 2,200 | 2,250 | 31 | 3,200 | 3,250 | 45 | 4,200 | 4,250 | 59 |
| 250 | 300 | 4 | 1,250 | 1,300 | 18 | 2,250 | 2,300 | 32 | 3,250 | 3,300 | 46 | 4,250 | 4,300 | 60 |
| 300 | 350 | 5 | 1,300 | 1,350 | 19 | 2,300 | 2,350 | 33 | 3,300 | 3,350 | 47 | 4,300 | 4,350 | 61 |
| 350 | 400 | 5 | 1,350 | 1,400 | 19 | 2,350 | 2,400 | 33 | 3,350 | 3,400 | 47 | 4,350 | 4,400 | 61 |
| 400 | 450 | 6 | 1,400 | 1,450 | 20 | 2,400 | 2,450 | 34 | 3,400 | 3,450 | 48 | 4,400 | 4,450 | 62 |
| 450 | 500 | 7 | 1,450 | 1,500 | 21 | 2,450 | 2,500 | 35 | 3,450 | 3,500 | 49 | 4,450 | 4,500 | 63 |
| 500 | 550 | 7 | 1,500 | 1,550 | 21 | 2,500 | 2,550 | 35 | 3,500 | 3,550 | 49 | 4,500 | 4,550 | 63 |
| 550 | 600 | 8 | 1,550 | 1,600 | 22 | 2,550 | 2,600 | 36 | 3,550 | 3,600 | 50 | 4,550 | 4,600 | 64 |
| 600 | 650 | 9 | 1,600 | 1,650 | 23 | 2,600 | 2,650 | 37 | 3,600 | 3,650 | 51 | 4,600 | 4,650 | 65 |
| 650 | 700 | 9 | 1,650 | 1,700 | 23 | 2,650 | 2,700 | 37 | 3,650 | 3,700 | 51 | 4,650 | 4,700 | 65 |
| 700 | 750 | 10 | 1,700 | 1,750 | 24 | 2,700 | 2,750 | 38 | 3,700 | 3,750 | 52 | 4,700 | 4,750 | 66 |
| 750 | 800 | 11 | 1,750 | 1,800 | 25 | 2,750 | 2,800 | 39 | 3,750 | 3,800 | 53 | 4,750 | 4,800 | 67 |
| 800 | 850 | 12 | 1,800 | 1,850 | 26 | 2,800 | 2,850 | 40 | 3,800 | 3,850 | 54 | 4,800 | 4,850 | 68 |
| 850 | 900 | 12 | 1,850 | 1,900 | 26 | 2,850 | 2,900 | 40 | 3,850 | 3,900 | 54 | 4,850 | 4,900 | 68 |
| 900 | 950 | 13 | 1,900 | 1,950 | 27 | 2,900 | 2,950 | 41 | 3,900 | 3,950 | 55 | 4,900 | 4,950 | 69 |
| 950 | 1,000 | 14 | 1,950 | 2,000 | 28 | 2,950 | 3,000 | 42 | 3,950 | 4,000 | 56 | 4,950 | 5,000 | 70 |

2012 NEW JERSEY TAX TABLE (NJ-1041)

| If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | |
|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|
| At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: |
| 5,000 | | | 8,000 | | | 11,000 | | | 14,000 | | | 17,000 | | |
| 5,000 | 5,050 | 70 | 8,000 | 8,050 | 112 | 11,000 | 11,050 | 154 | 14,000 | 14,050 | 196 | 17,000 | 17,050 | 238 |
| 5,050 | 5,100 | 71 | 8,050 | 8,100 | 113 | 11,050 | 11,100 | 155 | 14,050 | 14,100 | 197 | 17,050 | 17,100 | 239 |
| 5,100 | 5,150 | 72 | 8,100 | 8,150 | 114 | 11,100 | 11,150 | 156 | 14,100 | 14,150 | 198 | 17,100 | 17,150 | 240 |
| 5,150 | 5,200 | 72 | 8,150 | 8,200 | 114 | 11,150 | 11,200 | 156 | 14,150 | 14,200 | 198 | 17,150 | 17,200 | 240 |
| 5,200 | 5,250 | 73 | 8,200 | 8,250 | 115 | 11,200 | 11,250 | 157 | 14,200 | 14,250 | 199 | 17,200 | 17,250 | 241 |
| 5,250 | 5,300 | 74 | 8,250 | 8,300 | 116 | 11,250 | 11,300 | 158 | 14,250 | 14,300 | 200 | 17,250 | 17,300 | 242 |
| 5,300 | 5,350 | 75 | 8,300 | 8,350 | 117 | 11,300 | 11,350 | 159 | 14,300 | 14,350 | 201 | 17,300 | 17,350 | 243 |
| 5,350 | 5,400 | 75 | 8,350 | 8,400 | 117 | 11,350 | 11,400 | 159 | 14,350 | 14,400 | 201 | 17,350 | 17,400 | 243 |
| 5,400 | 5,450 | 76 | 8,400 | 8,450 | 118 | 11,400 | 11,450 | 160 | 14,400 | 14,450 | 202 | 17,400 | 17,450 | 244 |
| 5,450 | 5,500 | 77 | 8,450 | 8,500 | 119 | 11,450 | 11,500 | 161 | 14,450 | 14,500 | 203 | 17,450 | 17,500 | 245 |
| 5,500 | 5,550 | 77 | 8,500 | 8,550 | 119 | 11,500 | 11,550 | 161 | 14,500 | 14,550 | 203 | 17,500 | 17,550 | 245 |
| 5,550 | 5,600 | 78 | 8,550 | 8,600 | 120 | 11,550 | 11,600 | 162 | 14,550 | 14,600 | 204 | 17,550 | 17,600 | 246 |
| 5,600 | 5,650 | 79 | 8,600 | 8,650 | 121 | 11,600 | 11,650 | 163 | 14,600 | 14,650 | 205 | 17,600 | 17,650 | 247 |
| 5,650 | 5,700 | 79 | 8,650 | 8,700 | 121 | 11,650 | 11,700 | 163 | 14,650 | 14,700 | 205 | 17,650 | 17,700 | 247 |
| 5,700 | 5,750 | 80 | 8,700 | 8,750 | 122 | 11,700 | 11,750 | 164 | 14,700 | 14,750 | 206 | 17,700 | 17,750 | 248 |
| 5,750 | 5,800 | 81 | 8,750 | 8,800 | 123 | 11,750 | 11,800 | 165 | 14,750 | 14,800 | 207 | 17,750 | 17,800 | 249 |
| 5,800 | 5,850 | 82 | 8,800 | 8,850 | 124 | 11,800 | 11,850 | 166 | 14,800 | 14,850 | 208 | 17,800 | 17,850 | 250 |
| 5,850 | 5,900 | 82 | 8,850 | 8,900 | 124 | 11,850 | 11,900 | 166 | 14,850 | 14,900 | 208 | 17,850 | 17,900 | 250 |
| 5,900 | 5,950 | 83 | 8,900 | 8,950 | 125 | 11,900 | 11,950 | 167 | 14,900 | 14,950 | 209 | 17,900 | 17,950 | 251 |
| 5,950 | 6,000 | 84 | 8,950 | 9,000 | 126 | 11,950 | 12,000 | 168 | 14,950 | 15,000 | 210 | 17,950 | 18,000 | 252 |
| 6,000 | | | 9,000 | | | 12,000 | | | 15,000 | | | 18,000 | | |
| 6,000 | 6,050 | 84 | 9,000 | 9,050 | 126 | 12,000 | 12,050 | 168 | 15,000 | 15,050 | 210 | 18,000 | 18,050 | 252 |
| 6,050 | 6,100 | 85 | 9,050 | 9,100 | 127 | 12,050 | 12,100 | 169 | 15,050 | 15,100 | 211 | 18,050 | 18,100 | 253 |
| 6,100 | 6,150 | 86 | 9,100 | 9,150 | 128 | 12,100 | 12,150 | 170 | 15,100 | 15,150 | 212 | 18,100 | 18,150 | 254 |
| 6,150 | 6,200 | 86 | 9,150 | 9,200 | 128 | 12,150 | 12,200 | 170 | 15,150 | 15,200 | 212 | 18,150 | 18,200 | 254 |
| 6,200 | 6,250 | 87 | 9,200 | 9,250 | 129 | 12,200 | 12,250 | 171 | 15,200 | 15,250 | 213 | 18,200 | 18,250 | 255 |
| 6,250 | 6,300 | 88 | 9,250 | 9,300 | 130 | 12,250 | 12,300 | 172 | 15,250 | 15,300 | 214 | 18,250 | 18,300 | 256 |
| 6,300 | 6,350 | 89 | 9,300 | 9,350 | 131 | 12,300 | 12,350 | 173 | 15,300 | 15,350 | 215 | 18,300 | 18,350 | 257 |
| 6,350 | 6,400 | 89 | 9,350 | 9,400 | 131 | 12,350 | 12,400 | 173 | 15,350 | 15,400 | 215 | 18,350 | 18,400 | 257 |
| 6,400 | 6,450 | 90 | 9,400 | 9,450 | 132 | 12,400 | 12,450 | 174 | 15,400 | 15,450 | 216 | 18,400 | 18,450 | 258 |
| 6,450 | 6,500 | 91 | 9,450 | 9,500 | 133 | 12,450 | 12,500 | 175 | 15,450 | 15,500 | 217 | 18,450 | 18,500 | 259 |
| 6,500 | 6,550 | 91 | 9,500 | 9,550 | 133 | 12,500 | 12,550 | 175 | 15,500 | 15,550 | 217 | 18,500 | 18,550 | 259 |
| 6,550 | 6,600 | 92 | 9,550 | 9,600 | 134 | 12,550 | 12,600 | 176 | 15,550 | 15,600 | 218 | 18,550 | 18,600 | 260 |
| 6,600 | 6,650 | 93 | 9,600 | 9,650 | 135 | 12,600 | 12,650 | 177 | 15,600 | 15,650 | 219 | 18,600 | 18,650 | 261 |
| 6,650 | 6,700 | 93 | 9,650 | 9,700 | 135 | 12,650 | 12,700 | 177 | 15,650 | 15,700 | 219 | 18,650 | 18,700 | 261 |
| 6,700 | 6,750 | 94 | 9,700 | 9,750 | 136 | 12,700 | 12,750 | 178 | 15,700 | 15,750 | 220 | 18,700 | 18,750 | 262 |
| 6,750 | 6,800 | 95 | 9,750 | 9,800 | 137 | 12,750 | 12,800 | 179 | 15,750 | 15,800 | 221 | 18,750 | 18,800 | 263 |
| 6,800 | 6,850 | 96 | 9,800 | 9,850 | 138 | 12,800 | 12,850 | 180 | 15,800 | 15,850 | 222 | 18,800 | 18,850 | 264 |
| 6,850 | 6,900 | 96 | 9,850 | 9,900 | 138 | 12,850 | 12,900 | 180 | 15,850 | 15,900 | 222 | 18,850 | 18,900 | 264 |
| 6,900 | 6,950 | 97 | 9,900 | 9,950 | 139 | 12,900 | 12,950 | 181 | 15,900 | 15,950 | 223 | 18,900 | 18,950 | 265 |
| 6,950 | 7,000 | 98 | 9,950 | 10,000 | 140 | 12,950 | 13,000 | 182 | 15,950 | 16,000 | 224 | 18,950 | 19,000 | 266 |
| 7,000 | | | 10,000 | | | 13,000 | | | 16,000 | | | 19,000 | | |
| 7,000 | 7,050 | 98 | 10,000 | 10,050 | 140 | 13,000 | 13,050 | 182 | 16,000 | 16,050 | 224 | 19,000 | 19,050 | 266 |
| 7,050 | 7,100 | 99 | 10,050 | 10,100 | 141 | 13,050 | 13,100 | 183 | 16,050 | 16,100 | 225 | 19,050 | 19,100 | 267 |
| 7,100 | 7,150 | 100 | 10,100 | 10,150 | 142 | 13,100 | 13,150 | 184 | 16,100 | 16,150 | 226 | 19,100 | 19,150 | 268 |
| 7,150 | 7,200 | 100 | 10,150 | 10,200 | 142 | 13,150 | 13,200 | 184 | 16,150 | 16,200 | 226 | 19,150 | 19,200 | 268 |
| 7,200 | 7,250 | 101 | 10,200 | 10,250 | 143 | 13,200 | 13,250 | 185 | 16,200 | 16,250 | 227 | 19,200 | 19,250 | 269 |
| 7,250 | 7,300 | 102 | 10,250 | 10,300 | 144 | 13,250 | 13,300 | 186 | 16,250 | 16,300 | 228 | 19,250 | 19,300 | 270 |
| 7,300 | 7,350 | 103 | 10,300 | 10,350 | 145 | 13,300 | 13,350 | 187 | 16,300 | 16,350 | 229 | 19,300 | 19,350 | 271 |
| 7,350 | 7,400 | 103 | 10,350 | 10,400 | 145 | 13,350 | 13,400 | 187 | 16,350 | 16,400 | 229 | 19,350 | 19,400 | 271 |
| 7,400 | 7,450 | 104 | 10,400 | 10,450 | 146 | 13,400 | 13,450 | 188 | 16,400 | 16,450 | 230 | 19,400 | 19,450 | 272 |
| 7,450 | 7,500 | 105 | 10,450 | 10,500 | 147 | 13,450 | 13,500 | 189 | 16,450 | 16,500 | 231 | 19,450 | 19,500 | 273 |
| 7,500 | 7,550 | 105 | 10,500 | 10,550 | 147 | 13,500 | 13,550 | 189 | 16,500 | 16,550 | 231 | 19,500 | 19,550 | 273 |
| 7,550 | 7,600 | 106 | 10,550 | 10,600 | 148 | 13,550 | 13,600 | 190 | 16,550 | 16,600 | 232 | 19,550 | 19,600 | 274 |
| 7,600 | 7,650 | 107 | 10,600 | 10,650 | 149 | 13,600 | 13,650 | 191 | 16,600 | 16,650 | 233 | 19,600 | 19,650 | 275 |
| 7,650 | 7,700 | 107 | 10,650 | 10,700 | 149 | 13,650 | 13,700 | 191 | 16,650 | 16,700 | 233 | 19,650 | 19,700 | 275 |
| 7,700 | 7,750 | 108 | 10,700 | 10,750 | 150 | 13,700 | 13,750 | 192 | 16,700 | 16,750 | 234 | 19,700 | 19,750 | 276 |
| 7,750 | 7,800 | 109 | 10,750 | 10,800 | 151 | 13,750 | 13,800 | 193 | 16,750 | 16,800 | 235 | 19,750 | 19,800 | 277 |
| 7,800 | 7,850 | 110 | 10,800 | 10,850 | 152 | 13,800 | 13,850 | 194 | 16,800 | 16,850 | 236 | 19,800 | 19,850 | 278 |
| 7,850 | 7,900 | 110 | 10,850 | 10,900 | 152 | 13,850 | 13,900 | 194 | 16,850 | 16,900 | 236 | 19,850 | 19,900 | 278 |
| 7,900 | 7,950 | 111 | 10,900 | 10,950 | 153 | 13,900 | 13,950 | 195 | 16,900 | 16,950 | 237 | 19,900 | 19,950 | 279 |
| 7,950 | 8,000 | 112 | 10,950 | 11,000 | 154 | 13,950 | 14,000 | 196 | 16,950 | 17,000 | 238 | 19,950 | 20,000 | 280 |

2012 NEW JERSEY TAX TABLE (NJ-1041)

| If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | |
|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|
| At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: |
| 20,000 | | | 23,000 | | | 26,000 | | | 29,000 | | | 32,000 | | |
| 20,000 | 20,050 | 280 | 23,000 | 23,050 | 333 | 26,000 | 26,050 | 385 | 29,000 | 29,050 | 438 | 32,000 | 32,050 | 490 |
| 20,050 | 20,100 | 281 | 23,050 | 23,100 | 334 | 26,050 | 26,100 | 386 | 29,050 | 29,100 | 439 | 32,050 | 32,100 | 491 |
| 20,100 | 20,150 | 282 | 23,100 | 23,150 | 335 | 26,100 | 26,150 | 387 | 29,100 | 29,150 | 440 | 32,100 | 32,150 | 492 |
| 20,150 | 20,200 | 283 | 23,150 | 23,200 | 336 | 26,150 | 26,200 | 388 | 29,150 | 29,200 | 441 | 32,150 | 32,200 | 493 |
| 20,200 | 20,250 | 284 | 23,200 | 23,250 | 336 | 26,200 | 26,250 | 389 | 29,200 | 29,250 | 441 | 32,200 | 32,250 | 494 |
| 20,250 | 20,300 | 285 | 23,250 | 23,300 | 337 | 26,250 | 26,300 | 390 | 29,250 | 29,300 | 442 | 32,250 | 32,300 | 495 |
| 20,300 | 20,350 | 286 | 23,300 | 23,350 | 338 | 26,300 | 26,350 | 391 | 29,300 | 29,350 | 443 | 32,300 | 32,350 | 496 |
| 20,350 | 20,400 | 287 | 23,350 | 23,400 | 339 | 26,350 | 26,400 | 392 | 29,350 | 29,400 | 444 | 32,350 | 32,400 | 497 |
| 20,400 | 20,450 | 287 | 23,400 | 23,450 | 340 | 26,400 | 26,450 | 392 | 29,400 | 29,450 | 445 | 32,400 | 32,450 | 497 |
| 20,450 | 20,500 | 288 | 23,450 | 23,500 | 341 | 26,450 | 26,500 | 393 | 29,450 | 29,500 | 446 | 32,450 | 32,500 | 498 |
| 20,500 | 20,550 | 289 | 23,500 | 23,550 | 342 | 26,500 | 26,550 | 394 | 29,500 | 29,550 | 447 | 32,500 | 32,550 | 499 |
| 20,550 | 20,600 | 290 | 23,550 | 23,600 | 343 | 26,550 | 26,600 | 395 | 29,550 | 29,600 | 448 | 32,550 | 32,600 | 500 |
| 20,600 | 20,650 | 291 | 23,600 | 23,650 | 343 | 26,600 | 26,650 | 396 | 29,600 | 29,650 | 448 | 32,600 | 32,650 | 501 |
| 20,650 | 20,700 | 292 | 23,650 | 23,700 | 344 | 26,650 | 26,700 | 397 | 29,650 | 29,700 | 449 | 32,650 | 32,700 | 502 |
| 20,700 | 20,750 | 293 | 23,700 | 23,750 | 345 | 26,700 | 26,750 | 398 | 29,700 | 29,750 | 450 | 32,700 | 32,750 | 503 |
| 20,750 | 20,800 | 294 | 23,750 | 23,800 | 346 | 26,750 | 26,800 | 399 | 29,750 | 29,800 | 451 | 32,750 | 32,800 | 504 |
| 20,800 | 20,850 | 294 | 23,800 | 23,850 | 347 | 26,800 | 26,850 | 399 | 29,800 | 29,850 | 452 | 32,800 | 32,850 | 504 |
| 20,850 | 20,900 | 295 | 23,850 | 23,900 | 348 | 26,850 | 26,900 | 400 | 29,850 | 29,900 | 453 | 32,850 | 32,900 | 505 |
| 20,900 | 20,950 | 296 | 23,900 | 23,950 | 349 | 26,900 | 26,950 | 401 | 29,900 | 29,950 | 454 | 32,900 | 32,950 | 506 |
| 20,950 | 21,000 | 297 | 23,950 | 24,000 | 350 | 26,950 | 27,000 | 402 | 29,950 | 30,000 | 455 | 32,950 | 33,000 | 507 |
| 21,000 | | | 24,000 | | | 27,000 | | | 30,000 | | | 33,000 | | |
| 21,000 | 21,050 | 298 | 24,000 | 24,050 | 350 | 27,000 | 27,050 | 403 | 30,000 | 30,050 | 455 | 33,000 | 33,050 | 508 |
| 21,050 | 21,100 | 299 | 24,050 | 24,100 | 351 | 27,050 | 27,100 | 404 | 30,050 | 30,100 | 456 | 33,050 | 33,100 | 509 |
| 21,100 | 21,150 | 300 | 24,100 | 24,150 | 352 | 27,100 | 27,150 | 405 | 30,100 | 30,150 | 457 | 33,100 | 33,150 | 510 |
| 21,150 | 21,200 | 301 | 24,150 | 24,200 | 353 | 27,150 | 27,200 | 406 | 30,150 | 30,200 | 458 | 33,150 | 33,200 | 511 |
| 21,200 | 21,250 | 301 | 24,200 | 24,250 | 354 | 27,200 | 27,250 | 406 | 30,200 | 30,250 | 459 | 33,200 | 33,250 | 511 |
| 21,250 | 21,300 | 302 | 24,250 | 24,300 | 355 | 27,250 | 27,300 | 407 | 30,250 | 30,300 | 460 | 33,250 | 33,300 | 512 |
| 21,300 | 21,350 | 303 | 24,300 | 24,350 | 356 | 27,300 | 27,350 | 408 | 30,300 | 30,350 | 461 | 33,300 | 33,350 | 513 |
| 21,350 | 21,400 | 304 | 24,350 | 24,400 | 357 | 27,350 | 27,400 | 409 | 30,350 | 30,400 | 462 | 33,350 | 33,400 | 514 |
| 21,400 | 21,450 | 305 | 24,400 | 24,450 | 357 | 27,400 | 27,450 | 410 | 30,400 | 30,450 | 462 | 33,400 | 33,450 | 515 |
| 21,450 | 21,500 | 306 | 24,450 | 24,500 | 358 | 27,450 | 27,500 | 411 | 30,450 | 30,500 | 463 | 33,450 | 33,500 | 516 |
| 21,500 | 21,550 | 307 | 24,500 | 24,550 | 359 | 27,500 | 27,550 | 412 | 30,500 | 30,550 | 464 | 33,500 | 33,550 | 517 |
| 21,550 | 21,600 | 308 | 24,550 | 24,600 | 360 | 27,550 | 27,600 | 413 | 30,550 | 30,600 | 465 | 33,550 | 33,600 | 518 |
| 21,600 | 21,650 | 308 | 24,600 | 24,650 | 361 | 27,600 | 27,650 | 413 | 30,600 | 30,650 | 466 | 33,600 | 33,650 | 518 |
| 21,650 | 21,700 | 309 | 24,650 | 24,700 | 362 | 27,650 | 27,700 | 414 | 30,650 | 30,700 | 467 | 33,650 | 33,700 | 519 |
| 21,700 | 21,750 | 310 | 24,700 | 24,750 | 363 | 27,700 | 27,750 | 415 | 30,700 | 30,750 | 468 | 33,700 | 33,750 | 520 |
| 21,750 | 21,800 | 311 | 24,750 | 24,800 | 364 | 27,750 | 27,800 | 416 | 30,750 | 30,800 | 469 | 33,750 | 33,800 | 521 |
| 21,800 | 21,850 | 312 | 24,800 | 24,850 | 364 | 27,800 | 27,850 | 417 | 30,800 | 30,850 | 469 | 33,800 | 33,850 | 522 |
| 21,850 | 21,900 | 313 | 24,850 | 24,900 | 365 | 27,850 | 27,900 | 418 | 30,850 | 30,900 | 470 | 33,850 | 33,900 | 523 |
| 21,900 | 21,950 | 314 | 24,900 | 24,950 | 366 | 27,900 | 27,950 | 419 | 30,900 | 30,950 | 471 | 33,900 | 33,950 | 524 |
| 21,950 | 22,000 | 315 | 24,950 | 25,000 | 367 | 27,950 | 28,000 | 420 | 30,950 | 31,000 | 472 | 33,950 | 34,000 | 525 |
| 22,000 | | | 25,000 | | | 28,000 | | | 31,000 | | | 34,000 | | |
| 22,000 | 22,050 | 315 | 25,000 | 25,050 | 368 | 28,000 | 28,050 | 420 | 31,000 | 31,050 | 473 | 34,000 | 34,050 | 525 |
| 22,050 | 22,100 | 316 | 25,050 | 25,100 | 369 | 28,050 | 28,100 | 421 | 31,050 | 31,100 | 474 | 34,050 | 34,100 | 526 |
| 22,100 | 22,150 | 317 | 25,100 | 25,150 | 370 | 28,100 | 28,150 | 422 | 31,100 | 31,150 | 475 | 34,100 | 34,150 | 527 |
| 22,150 | 22,200 | 318 | 25,150 | 25,200 | 371 | 28,150 | 28,200 | 423 | 31,150 | 31,200 | 476 | 34,150 | 34,200 | 528 |
| 22,200 | 22,250 | 319 | 25,200 | 25,250 | 371 | 28,200 | 28,250 | 424 | 31,200 | 31,250 | 476 | 34,200 | 34,250 | 529 |
| 22,250 | 22,300 | 320 | 25,250 | 25,300 | 372 | 28,250 | 28,300 | 425 | 31,250 | 31,300 | 477 | 34,250 | 34,300 | 530 |
| 22,300 | 22,350 | 321 | 25,300 | 25,350 | 373 | 28,300 | 28,350 | 426 | 31,300 | 31,350 | 478 | 34,300 | 34,350 | 531 |
| 22,350 | 22,400 | 322 | 25,350 | 25,400 | 374 | 28,350 | 28,400 | 427 | 31,350 | 31,400 | 479 | 34,350 | 34,400 | 532 |
| 22,400 | 22,450 | 322 | 25,400 | 25,450 | 375 | 28,400 | 28,450 | 427 | 31,400 | 31,450 | 480 | 34,400 | 34,450 | 532 |
| 22,450 | 22,500 | 323 | 25,450 | 25,500 | 376 | 28,450 | 28,500 | 428 | 31,450 | 31,500 | 481 | 34,450 | 34,500 | 533 |
| 22,500 | 22,550 | 324 | 25,500 | 25,550 | 377 | 28,500 | 28,550 | 429 | 31,500 | 31,550 | 482 | 34,500 | 34,550 | 534 |
| 22,550 | 22,600 | 325 | 25,550 | 25,600 | 378 | 28,550 | 28,600 | 430 | 31,550 | 31,600 | 483 | 34,550 | 34,600 | 535 |
| 22,600 | 22,650 | 326 | 25,600 | 25,650 | 378 | 28,600 | 28,650 | 431 | 31,600 | 31,650 | 483 | 34,600 | 34,650 | 536 |
| 22,650 | 22,700 | 327 | 25,650 | 25,700 | 379 | 28,650 | 28,700 | 432 | 31,650 | 31,700 | 484 | 34,650 | 34,700 | 537 |
| 22,700 | 22,750 | 328 | 25,700 | 25,750 | 380 | 28,700 | 28,750 | 433 | 31,700 | 31,750 | 485 | 34,700 | 34,750 | 538 |
| 22,750 | 22,800 | 329 | 25,750 | 25,800 | 381 | 28,750 | 28,800 | 434 | 31,750 | 31,800 | 486 | 34,750 | 34,800 | 539 |
| 22,800 | 22,850 | 329 | 25,800 | 25,850 | 382 | 28,800 | 28,850 | 434 | 31,800 | 31,850 | 487 | 34,800 | 34,850 | 539 |
| 22,850 | 22,900 | 330 | 25,850 | 25,900 | 383 | 28,850 | 28,900 | 435 | 31,850 | 31,900 | 488 | 34,850 | 34,900 | 540 |
| 22,900 | 22,950 | 331 | 25,900 | 25,950 | 384 | 28,900 | 28,950 | 436 | 31,900 | 31,950 | 489 | 34,900 | 34,950 | 541 |
| 22,950 | 23,000 | 332 | 25,950 | 26,000 | 385 | 28,950 | 29,000 | 437 | 31,950 | 32,000 | 490 | 34,950 | 35,000 | 542 |

2012 NEW JERSEY TAX TABLE (NJ-1041)

| If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | |
|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|
| At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: |
| 35,000 | | | 38,000 | | | 41,000 | | | 44,000 | | | 47,000 | | |
| 35,000 | 35,050 | 543 | 38,000 | 38,050 | 648 | 41,000 | 41,050 | 774 | 44,000 | 44,050 | 940 | 47,000 | 47,050 | 1,106 |
| 35,050 | 35,100 | 545 | 38,050 | 38,100 | 650 | 41,050 | 41,100 | 777 | 44,050 | 44,100 | 943 | 47,050 | 47,100 | 1,108 |
| 35,100 | 35,150 | 547 | 38,100 | 38,150 | 652 | 41,100 | 41,150 | 780 | 44,100 | 44,150 | 945 | 47,100 | 47,150 | 1,111 |
| 35,150 | 35,200 | 549 | 38,150 | 38,200 | 654 | 41,150 | 41,200 | 782 | 44,150 | 44,200 | 948 | 47,150 | 47,200 | 1,114 |
| 35,200 | 35,250 | 550 | 38,200 | 38,250 | 655 | 41,200 | 41,250 | 785 | 44,200 | 44,250 | 951 | 47,200 | 47,250 | 1,117 |
| 35,250 | 35,300 | 552 | 38,250 | 38,300 | 657 | 41,250 | 41,300 | 788 | 44,250 | 44,300 | 954 | 47,250 | 47,300 | 1,119 |
| 35,300 | 35,350 | 554 | 38,300 | 38,350 | 659 | 41,300 | 41,350 | 791 | 44,300 | 44,350 | 956 | 47,300 | 47,350 | 1,122 |
| 35,350 | 35,400 | 556 | 38,350 | 38,400 | 661 | 41,350 | 41,400 | 793 | 44,350 | 44,400 | 959 | 47,350 | 47,400 | 1,125 |
| 35,400 | 35,450 | 557 | 38,400 | 38,450 | 662 | 41,400 | 41,450 | 796 | 44,400 | 44,450 | 962 | 47,400 | 47,450 | 1,128 |
| 35,450 | 35,500 | 559 | 38,450 | 38,500 | 664 | 41,450 | 41,500 | 799 | 44,450 | 44,500 | 965 | 47,450 | 47,500 | 1,130 |
| 35,500 | 35,550 | 561 | 38,500 | 38,550 | 666 | 41,500 | 41,550 | 802 | 44,500 | 44,550 | 968 | 47,500 | 47,550 | 1,133 |
| 35,550 | 35,600 | 563 | 38,550 | 38,600 | 668 | 41,550 | 41,600 | 805 | 44,550 | 44,600 | 970 | 47,550 | 47,600 | 1,136 |
| 35,600 | 35,650 | 564 | 38,600 | 38,650 | 669 | 41,600 | 41,650 | 807 | 44,600 | 44,650 | 973 | 47,600 | 47,650 | 1,139 |
| 35,650 | 35,700 | 566 | 38,650 | 38,700 | 671 | 41,650 | 41,700 | 810 | 44,650 | 44,700 | 976 | 47,650 | 47,700 | 1,142 |
| 35,700 | 35,750 | 568 | 38,700 | 38,750 | 673 | 41,700 | 41,750 | 813 | 44,700 | 44,750 | 979 | 47,700 | 47,750 | 1,144 |
| 35,750 | 35,800 | 570 | 38,750 | 38,800 | 675 | 41,750 | 41,800 | 816 | 44,750 | 44,800 | 981 | 47,750 | 47,800 | 1,147 |
| 35,800 | 35,850 | 571 | 38,800 | 38,850 | 676 | 41,800 | 41,850 | 818 | 44,800 | 44,850 | 984 | 47,800 | 47,850 | 1,150 |
| 35,850 | 35,900 | 573 | 38,850 | 38,900 | 678 | 41,850 | 41,900 | 821 | 44,850 | 44,900 | 987 | 47,850 | 47,900 | 1,153 |
| 35,900 | 35,950 | 575 | 38,900 | 38,950 | 680 | 41,900 | 41,950 | 824 | 44,900 | 44,950 | 990 | 47,900 | 47,950 | 1,155 |
| 35,950 | 36,000 | 577 | 38,950 | 39,000 | 682 | 41,950 | 42,000 | 827 | 44,950 | 45,000 | 992 | 47,950 | 48,000 | 1,158 |
| 36,000 | | | 39,000 | | | 42,000 | | | 45,000 | | | 48,000 | | |
| 36,000 | 36,050 | 578 | 39,000 | 39,050 | 683 | 42,000 | 42,050 | 829 | 45,000 | 45,050 | 995 | 48,000 | 48,050 | 1,161 |
| 36,050 | 36,100 | 580 | 39,050 | 39,100 | 685 | 42,050 | 42,100 | 832 | 45,050 | 45,100 | 998 | 48,050 | 48,100 | 1,164 |
| 36,100 | 36,150 | 582 | 39,100 | 39,150 | 687 | 42,100 | 42,150 | 835 | 45,100 | 45,150 | 1,001 | 48,100 | 48,150 | 1,166 |
| 36,150 | 36,200 | 584 | 39,150 | 39,200 | 689 | 42,150 | 42,200 | 838 | 45,150 | 45,200 | 1,003 | 48,150 | 48,200 | 1,169 |
| 36,200 | 36,250 | 585 | 39,200 | 39,250 | 690 | 42,200 | 42,250 | 840 | 45,200 | 45,250 | 1,006 | 48,200 | 48,250 | 1,172 |
| 36,250 | 36,300 | 587 | 39,250 | 39,300 | 692 | 42,250 | 42,300 | 843 | 45,250 | 45,300 | 1,009 | 48,250 | 48,300 | 1,175 |
| 36,300 | 36,350 | 589 | 39,300 | 39,350 | 694 | 42,300 | 42,350 | 846 | 45,300 | 45,350 | 1,012 | 48,300 | 48,350 | 1,177 |
| 36,350 | 36,400 | 591 | 39,350 | 39,400 | 696 | 42,350 | 42,400 | 849 | 45,350 | 45,400 | 1,014 | 48,350 | 48,400 | 1,180 |
| 36,400 | 36,450 | 592 | 39,400 | 39,450 | 697 | 42,400 | 42,450 | 851 | 45,400 | 45,450 | 1,017 | 48,400 | 48,450 | 1,183 |
| 36,450 | 36,500 | 594 | 39,450 | 39,500 | 699 | 42,450 | 42,500 | 854 | 45,450 | 45,500 | 1,020 | 48,450 | 48,500 | 1,186 |
| 36,500 | 36,550 | 596 | 39,500 | 39,550 | 701 | 42,500 | 42,550 | 857 | 45,500 | 45,550 | 1,023 | 48,500 | 48,550 | 1,189 |
| 36,550 | 36,600 | 598 | 39,550 | 39,600 | 703 | 42,550 | 42,600 | 860 | 45,550 | 45,600 | 1,026 | 48,550 | 48,600 | 1,191 |
| 36,600 | 36,650 | 599 | 39,600 | 39,650 | 704 | 42,600 | 42,650 | 863 | 45,600 | 45,650 | 1,028 | 48,600 | 48,650 | 1,194 |
| 36,650 | 36,700 | 601 | 39,650 | 39,700 | 706 | 42,650 | 42,700 | 865 | 45,650 | 45,700 | 1,031 | 48,650 | 48,700 | 1,197 |
| 36,700 | 36,750 | 603 | 39,700 | 39,750 | 708 | 42,700 | 42,750 | 868 | 45,700 | 45,750 | 1,034 | 48,700 | 48,750 | 1,200 |
| 36,750 | 36,800 | 605 | 39,750 | 39,800 | 710 | 42,750 | 42,800 | 871 | 45,750 | 45,800 | 1,037 | 48,750 | 48,800 | 1,202 |
| 36,800 | 36,850 | 606 | 39,800 | 39,850 | 711 | 42,800 | 42,850 | 874 | 45,800 | 45,850 | 1,039 | 48,800 | 48,850 | 1,205 |
| 36,850 | 36,900 | 608 | 39,850 | 39,900 | 713 | 42,850 | 42,900 | 876 | 45,850 | 45,900 | 1,042 | 48,850 | 48,900 | 1,208 |
| 36,900 | 36,950 | 610 | 39,900 | 39,950 | 715 | 42,900 | 42,950 | 879 | 45,900 | 45,950 | 1,045 | 48,900 | 48,950 | 1,211 |
| 36,950 | 37,000 | 612 | 39,950 | 40,000 | 717 | 42,950 | 43,000 | 882 | 45,950 | 46,000 | 1,048 | 48,950 | 49,000 | 1,213 |
| 37,000 | | | 40,000 | | | 43,000 | | | 46,000 | | | 49,000 | | |
| 37,000 | 37,050 | 613 | 40,000 | 40,050 | 719 | 43,000 | 43,050 | 885 | 46,000 | 46,050 | 1,050 | 49,000 | 49,050 | 1,216 |
| 37,050 | 37,100 | 615 | 40,050 | 40,100 | 722 | 43,050 | 43,100 | 887 | 46,050 | 46,100 | 1,053 | 49,050 | 49,100 | 1,219 |
| 37,100 | 37,150 | 617 | 40,100 | 40,150 | 724 | 43,100 | 43,150 | 890 | 46,100 | 46,150 | 1,056 | 49,100 | 49,150 | 1,222 |
| 37,150 | 37,200 | 619 | 40,150 | 40,200 | 727 | 43,150 | 43,200 | 893 | 46,150 | 46,200 | 1,059 | 49,150 | 49,200 | 1,224 |
| 37,200 | 37,250 | 620 | 40,200 | 40,250 | 730 | 43,200 | 43,250 | 896 | 46,200 | 46,250 | 1,061 | 49,200 | 49,250 | 1,227 |
| 37,250 | 37,300 | 622 | 40,250 | 40,300 | 733 | 43,250 | 43,300 | 898 | 46,250 | 46,300 | 1,064 | 49,250 | 49,300 | 1,230 |
| 37,300 | 37,350 | 624 | 40,300 | 40,350 | 735 | 43,300 | 43,350 | 901 | 46,300 | 46,350 | 1,067 | 49,300 | 49,350 | 1,233 |
| 37,350 | 37,400 | 626 | 40,350 | 40,400 | 738 | 43,350 | 43,400 | 904 | 46,350 | 46,400 | 1,070 | 49,350 | 49,400 | 1,235 |
| 37,400 | 37,450 | 627 | 40,400 | 40,450 | 741 | 43,400 | 43,450 | 907 | 46,400 | 46,450 | 1,072 | 49,400 | 49,450 | 1,238 |
| 37,450 | 37,500 | 629 | 40,450 | 40,500 | 744 | 43,450 | 43,500 | 909 | 46,450 | 46,500 | 1,075 | 49,450 | 49,500 | 1,241 |
| 37,500 | 37,550 | 631 | 40,500 | 40,550 | 747 | 43,500 | 43,550 | 912 | 46,500 | 46,550 | 1,078 | 49,500 | 49,550 | 1,244 |
| 37,550 | 37,600 | 633 | 40,550 | 40,600 | 749 | 43,550 | 43,600 | 915 | 46,550 | 46,600 | 1,081 | 49,550 | 49,600 | 1,247 |
| 37,600 | 37,650 | 634 | 40,600 | 40,650 | 752 | 43,600 | 43,650 | 918 | 46,600 | 46,650 | 1,084 | 49,600 | 49,650 | 1,249 |
| 37,650 | 37,700 | 636 | 40,650 | 40,700 | 755 | 43,650 | 43,700 | 921 | 46,650 | 46,700 | 1,086 | 49,650 | 49,700 | 1,252 |
| 37,700 | 37,750 | 638 | 40,700 | 40,750 | 758 | 43,700 | 43,750 | 923 | 46,700 | 46,750 | 1,089 | 49,700 | 49,750 | 1,255 |
| 37,750 | 37,800 | 640 | 40,750 | 40,800 | 760 | 43,750 | 43,800 | 926 | 46,750 | 46,800 | 1,092 | 49,750 | 49,800 | 1,258 |
| 37,800 | 37,850 | 641 | 40,800 | 40,850 | 763 | 43,800 | 43,850 | 929 | 46,800 | 46,850 | 1,095 | 49,800 | 49,850 | 1,260 |
| 37,850 | 37,900 | 643 | 40,850 | 40,900 | 766 | 43,850 | 43,900 | 932 | 46,850 | 46,900 | 1,097 | 49,850 | 49,900 | 1,263 |
| 37,900 | 37,950 | 645 | 40,900 | 40,950 | 769 | 43,900 | 43,950 | 934 | 46,900 | 46,950 | 1,100 | 49,900 | 49,950 | 1,266 |
| 37,950 | 38,000 | 647 | 40,950 | 41,000 | 771 | 43,950 | 44,000 | 937 | 46,950 | 47,000 | 1,103 | 49,950 | 50,000 | 1,269 |

2012 NEW JERSEY TAX TABLE (NJ-1041)

| If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | |
|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|
| At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: |
| 50,000 | | | 53,000 | | | 56,000 | | | 59,000 | | | 62,000 | | |
| 50,000 | 50,050 | 1,271 | 53,000 | 53,050 | 1,437 | 56,000 | 56,050 | 1,603 | 59,000 | 59,050 | 1,769 | 62,000 | 62,050 | 1,934 |
| 50,050 | 50,100 | 1,274 | 53,050 | 53,100 | 1,440 | 56,050 | 56,100 | 1,606 | 59,050 | 59,100 | 1,771 | 62,050 | 62,100 | 1,937 |
| 50,100 | 50,150 | 1,277 | 53,100 | 53,150 | 1,443 | 56,100 | 56,150 | 1,608 | 59,100 | 59,150 | 1,774 | 62,100 | 62,150 | 1,940 |
| 50,150 | 50,200 | 1,280 | 53,150 | 53,200 | 1,445 | 56,150 | 56,200 | 1,611 | 59,150 | 59,200 | 1,777 | 62,150 | 62,200 | 1,943 |
| 50,200 | 50,250 | 1,282 | 53,200 | 53,250 | 1,448 | 56,200 | 56,250 | 1,614 | 59,200 | 59,250 | 1,780 | 62,200 | 62,250 | 1,945 |
| 50,250 | 50,300 | 1,285 | 53,250 | 53,300 | 1,451 | 56,250 | 56,300 | 1,617 | 59,250 | 59,300 | 1,782 | 62,250 | 62,300 | 1,948 |
| 50,300 | 50,350 | 1,288 | 53,300 | 53,350 | 1,454 | 56,300 | 56,350 | 1,619 | 59,300 | 59,350 | 1,785 | 62,300 | 62,350 | 1,951 |
| 50,350 | 50,400 | 1,291 | 53,350 | 53,400 | 1,456 | 56,350 | 56,400 | 1,622 | 59,350 | 59,400 | 1,788 | 62,350 | 62,400 | 1,954 |
| 50,400 | 50,450 | 1,293 | 53,400 | 53,450 | 1,459 | 56,400 | 56,450 | 1,625 | 59,400 | 59,450 | 1,791 | 62,400 | 62,450 | 1,956 |
| 50,450 | 50,500 | 1,296 | 53,450 | 53,500 | 1,462 | 56,450 | 56,500 | 1,628 | 59,450 | 59,500 | 1,793 | 62,450 | 62,500 | 1,959 |
| 50,500 | 50,550 | 1,299 | 53,500 | 53,550 | 1,465 | 56,500 | 56,550 | 1,631 | 59,500 | 59,550 | 1,796 | 62,500 | 62,550 | 1,962 |
| 50,550 | 50,600 | 1,302 | 53,550 | 53,600 | 1,468 | 56,550 | 56,600 | 1,633 | 59,550 | 59,600 | 1,799 | 62,550 | 62,600 | 1,965 |
| 50,600 | 50,650 | 1,305 | 53,600 | 53,650 | 1,470 | 56,600 | 56,650 | 1,636 | 59,600 | 59,650 | 1,802 | 62,600 | 62,650 | 1,968 |
| 50,650 | 50,700 | 1,307 | 53,650 | 53,700 | 1,473 | 56,650 | 56,700 | 1,639 | 59,650 | 59,700 | 1,805 | 62,650 | 62,700 | 1,970 |
| 50,700 | 50,750 | 1,310 | 53,700 | 53,750 | 1,476 | 56,700 | 56,750 | 1,642 | 59,700 | 59,750 | 1,807 | 62,700 | 62,750 | 1,973 |
| 50,750 | 50,800 | 1,313 | 53,750 | 53,800 | 1,479 | 56,750 | 56,800 | 1,644 | 59,750 | 59,800 | 1,810 | 62,750 | 62,800 | 1,976 |
| 50,800 | 50,850 | 1,316 | 53,800 | 53,850 | 1,481 | 56,800 | 56,850 | 1,647 | 59,800 | 59,850 | 1,813 | 62,800 | 62,850 | 1,979 |
| 50,850 | 50,900 | 1,318 | 53,850 | 53,900 | 1,484 | 56,850 | 56,900 | 1,650 | 59,850 | 59,900 | 1,816 | 62,850 | 62,900 | 1,981 |
| 50,900 | 50,950 | 1,321 | 53,900 | 53,950 | 1,487 | 56,900 | 56,950 | 1,653 | 59,900 | 59,950 | 1,818 | 62,900 | 62,950 | 1,984 |
| 50,950 | 51,000 | 1,324 | 53,950 | 54,000 | 1,490 | 56,950 | 57,000 | 1,655 | 59,950 | 60,000 | 1,821 | 62,950 | 63,000 | 1,987 |
| 51,000 | | | 54,000 | | | 57,000 | | | 60,000 | | | 63,000 | | |
| 51,000 | 51,050 | 1,327 | 54,000 | 54,050 | 1,492 | 57,000 | 57,050 | 1,658 | 60,000 | 60,050 | 1,824 | 63,000 | 63,050 | 1,990 |
| 51,050 | 51,100 | 1,329 | 54,050 | 54,100 | 1,495 | 57,050 | 57,100 | 1,661 | 60,050 | 60,100 | 1,827 | 63,050 | 63,100 | 1,992 |
| 51,100 | 51,150 | 1,332 | 54,100 | 54,150 | 1,498 | 57,100 | 57,150 | 1,664 | 60,100 | 60,150 | 1,829 | 63,100 | 63,150 | 1,995 |
| 51,150 | 51,200 | 1,335 | 54,150 | 54,200 | 1,501 | 57,150 | 57,200 | 1,666 | 60,150 | 60,200 | 1,832 | 63,150 | 63,200 | 1,998 |
| 51,200 | 51,250 | 1,338 | 54,200 | 54,250 | 1,503 | 57,200 | 57,250 | 1,669 | 60,200 | 60,250 | 1,835 | 63,200 | 63,250 | 2,001 |
| 51,250 | 51,300 | 1,340 | 54,250 | 54,300 | 1,506 | 57,250 | 57,300 | 1,672 | 60,250 | 60,300 | 1,838 | 63,250 | 63,300 | 2,003 |
| 51,300 | 51,350 | 1,343 | 54,300 | 54,350 | 1,509 | 57,300 | 57,350 | 1,675 | 60,300 | 60,350 | 1,840 | 63,300 | 63,350 | 2,006 |
| 51,350 | 51,400 | 1,346 | 54,350 | 54,400 | 1,512 | 57,350 | 57,400 | 1,677 | 60,350 | 60,400 | 1,843 | 63,350 | 63,400 | 2,009 |
| 51,400 | 51,450 | 1,349 | 54,400 | 54,450 | 1,514 | 57,400 | 57,450 | 1,680 | 60,400 | 60,450 | 1,846 | 63,400 | 63,450 | 2,012 |
| 51,450 | 51,500 | 1,351 | 54,450 | 54,500 | 1,517 | 57,450 | 57,500 | 1,683 | 60,450 | 60,500 | 1,849 | 63,450 | 63,500 | 2,014 |
| 51,500 | 51,550 | 1,354 | 54,500 | 54,550 | 1,520 | 57,500 | 57,550 | 1,686 | 60,500 | 60,550 | 1,852 | 63,500 | 63,550 | 2,017 |
| 51,550 | 51,600 | 1,357 | 54,550 | 54,600 | 1,523 | 57,550 | 57,600 | 1,689 | 60,550 | 60,600 | 1,854 | 63,550 | 63,600 | 2,020 |
| 51,600 | 51,650 | 1,360 | 54,600 | 54,650 | 1,526 | 57,600 | 57,650 | 1,691 | 60,600 | 60,650 | 1,857 | 63,600 | 63,650 | 2,023 |
| 51,650 | 51,700 | 1,363 | 54,650 | 54,700 | 1,528 | 57,650 | 57,700 | 1,694 | 60,650 | 60,700 | 1,860 | 63,650 | 63,700 | 2,026 |
| 51,700 | 51,750 | 1,365 | 54,700 | 54,750 | 1,531 | 57,700 | 57,750 | 1,697 | 60,700 | 60,750 | 1,863 | 63,700 | 63,750 | 2,028 |
| 51,750 | 51,800 | 1,368 | 54,750 | 54,800 | 1,534 | 57,750 | 57,800 | 1,700 | 60,750 | 60,800 | 1,865 | 63,750 | 63,800 | 2,031 |
| 51,800 | 51,850 | 1,371 | 54,800 | 54,850 | 1,537 | 57,800 | 57,850 | 1,702 | 60,800 | 60,850 | 1,868 | 63,800 | 63,850 | 2,034 |
| 51,850 | 51,900 | 1,374 | 54,850 | 54,900 | 1,539 | 57,850 | 57,900 | 1,705 | 60,850 | 60,900 | 1,871 | 63,850 | 63,900 | 2,037 |
| 51,900 | 51,950 | 1,376 | 54,900 | 54,950 | 1,542 | 57,900 | 57,950 | 1,708 | 60,900 | 60,950 | 1,874 | 63,900 | 63,950 | 2,039 |
| 51,950 | 52,000 | 1,379 | 54,950 | 55,000 | 1,545 | 57,950 | 58,000 | 1,711 | 60,950 | 61,000 | 1,876 | 63,950 | 64,000 | 2,042 |
| 52,000 | | | 55,000 | | | 58,000 | | | 61,000 | | | 64,000 | | |
| 52,000 | 52,050 | 1,382 | 55,000 | 55,050 | 1,548 | 58,000 | 58,050 | 1,713 | 61,000 | 61,050 | 1,879 | 64,000 | 64,050 | 2,045 |
| 52,050 | 52,100 | 1,385 | 55,050 | 55,100 | 1,550 | 58,050 | 58,100 | 1,716 | 61,050 | 61,100 | 1,882 | 64,050 | 64,100 | 2,048 |
| 52,100 | 52,150 | 1,387 | 55,100 | 55,150 | 1,553 | 58,100 | 58,150 | 1,719 | 61,100 | 61,150 | 1,885 | 64,100 | 64,150 | 2,050 |
| 52,150 | 52,200 | 1,390 | 55,150 | 55,200 | 1,556 | 58,150 | 58,200 | 1,722 | 61,150 | 61,200 | 1,887 | 64,150 | 64,200 | 2,053 |
| 52,200 | 52,250 | 1,393 | 55,200 | 55,250 | 1,559 | 58,200 | 58,250 | 1,724 | 61,200 | 61,250 | 1,890 | 64,200 | 64,250 | 2,056 |
| 52,250 | 52,300 | 1,396 | 55,250 | 55,300 | 1,561 | 58,250 | 58,300 | 1,727 | 61,250 | 61,300 | 1,893 | 64,250 | 64,300 | 2,059 |
| 52,300 | 52,350 | 1,398 | 55,300 | 55,350 | 1,564 | 58,300 | 58,350 | 1,730 | 61,300 | 61,350 | 1,896 | 64,300 | 64,350 | 2,061 |
| 52,350 | 52,400 | 1,401 | 55,350 | 55,400 | 1,567 | 58,350 | 58,400 | 1,733 | 61,350 | 61,400 | 1,898 | 64,350 | 64,400 | 2,064 |
| 52,400 | 52,450 | 1,404 | 55,400 | 55,450 | 1,570 | 58,400 | 58,450 | 1,735 | 61,400 | 61,450 | 1,901 | 64,400 | 64,450 | 2,067 |
| 52,450 | 52,500 | 1,407 | 55,450 | 55,500 | 1,572 | 58,450 | 58,500 | 1,738 | 61,450 | 61,500 | 1,904 | 64,450 | 64,500 | 2,070 |
| 52,500 | 52,550 | 1,410 | 55,500 | 55,550 | 1,575 | 58,500 | 58,550 | 1,741 | 61,500 | 61,550 | 1,907 | 64,500 | 64,550 | 2,073 |
| 52,550 | 52,600 | 1,412 | 55,550 | 55,600 | 1,578 | 58,550 | 58,600 | 1,744 | 61,550 | 61,600 | 1,910 | 64,550 | 64,600 | 2,075 |
| 52,600 | 52,650 | 1,415 | 55,600 | 55,650 | 1,581 | 58,600 | 58,650 | 1,747 | 61,600 | 61,650 | 1,912 | 64,600 | 64,650 | 2,078 |
| 52,650 | 52,700 | 1,418 | 55,650 | 55,700 | 1,584 | 58,650 | 58,700 | 1,749 | 61,650 | 61,700 | 1,915 | 64,650 | 64,700 | 2,081 |
| 52,700 | 52,750 | 1,421 | 55,700 | 55,750 | 1,586 | 58,700 | 58,750 | 1,752 | 61,700 | 61,750 | 1,918 | 64,700 | 64,750 | 2,084 |
| 52,750 | 52,800 | 1,423 | 55,750 | 55,800 | 1,589 | 58,750 | 58,800 | 1,755 | 61,750 | 61,800 | 1,921 | 64,750 | 64,800 | 2,086 |
| 52,800 | 52,850 | 1,426 | 55,800 | 55,850 | 1,592 | 58,800 | 58,850 | 1,758 | 61,800 | 61,850 | 1,923 | 64,800 | 64,850 | 2,089 |
| 52,850 | 52,900 | 1,429 | 55,850 | 55,900 | 1,595 | 58,850 | 58,900 | 1,760 | 61,850 | 61,900 | 1,926 | 64,850 | 64,900 | 2,092 |
| 52,900 | 52,950 | 1,432 | 55,900 | 55,950 | 1,597 | 58,900 | 58,950 | 1,763 | 61,900 | 61,950 | 1,929 | 64,900 | 64,950 | 2,095 |
| 52,950 | 53,000 | 1,434 | 55,950 | 56,000 | 1,600 | 58,950 | 59,000 | 1,766 | 61,950 | 62,000 | 1,932 | 64,950 | 65,000 | 2,097 |

2012 NEW JERSEY TAX TABLE (NJ-1041)

| If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | |
|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|
| At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: |
| 65,000 | | | 68,000 | | | 71,000 | | | 74,000 | | | 77,000 | | |
| 65,000 | 65,050 | 2,100 | 68,000 | 68,050 | 2,266 | 71,000 | 71,050 | 2,432 | 74,000 | 74,050 | 2,597 | 77,000 | 77,050 | 2,780 |
| 65,050 | 65,100 | 2,103 | 68,050 | 68,100 | 2,269 | 71,050 | 71,100 | 2,434 | 74,050 | 74,100 | 2,600 | 77,050 | 77,100 | 2,783 |
| 65,100 | 65,150 | 2,106 | 68,100 | 68,150 | 2,271 | 71,100 | 71,150 | 2,437 | 74,100 | 74,150 | 2,603 | 77,100 | 77,150 | 2,787 |
| 65,150 | 65,200 | 2,108 | 68,150 | 68,200 | 2,274 | 71,150 | 71,200 | 2,440 | 74,150 | 74,200 | 2,606 | 77,150 | 77,200 | 2,790 |
| 65,200 | 65,250 | 2,111 | 68,200 | 68,250 | 2,277 | 71,200 | 71,250 | 2,443 | 74,200 | 74,250 | 2,608 | 77,200 | 77,250 | 2,793 |
| 65,250 | 65,300 | 2,114 | 68,250 | 68,300 | 2,280 | 71,250 | 71,300 | 2,445 | 74,250 | 74,300 | 2,611 | 77,250 | 77,300 | 2,796 |
| 65,300 | 65,350 | 2,117 | 68,300 | 68,350 | 2,282 | 71,300 | 71,350 | 2,448 | 74,300 | 74,350 | 2,614 | 77,300 | 77,350 | 2,799 |
| 65,350 | 65,400 | 2,119 | 68,350 | 68,400 | 2,285 | 71,350 | 71,400 | 2,451 | 74,350 | 74,400 | 2,617 | 77,350 | 77,400 | 2,803 |
| 65,400 | 65,450 | 2,122 | 68,400 | 68,450 | 2,288 | 71,400 | 71,450 | 2,454 | 74,400 | 74,450 | 2,619 | 77,400 | 77,450 | 2,806 |
| 65,450 | 65,500 | 2,125 | 68,450 | 68,500 | 2,291 | 71,450 | 71,500 | 2,456 | 74,450 | 74,500 | 2,622 | 77,450 | 77,500 | 2,809 |
| 65,500 | 65,550 | 2,128 | 68,500 | 68,550 | 2,294 | 71,500 | 71,550 | 2,459 | 74,500 | 74,550 | 2,625 | 77,500 | 77,550 | 2,812 |
| 65,550 | 65,600 | 2,131 | 68,550 | 68,600 | 2,296 | 71,550 | 71,600 | 2,462 | 74,550 | 74,600 | 2,628 | 77,550 | 77,600 | 2,815 |
| 65,600 | 65,650 | 2,133 | 68,600 | 68,650 | 2,299 | 71,600 | 71,650 | 2,465 | 74,600 | 74,650 | 2,631 | 77,600 | 77,650 | 2,818 |
| 65,650 | 65,700 | 2,136 | 68,650 | 68,700 | 2,302 | 71,650 | 71,700 | 2,468 | 74,650 | 74,700 | 2,633 | 77,650 | 77,700 | 2,822 |
| 65,700 | 65,750 | 2,139 | 68,700 | 68,750 | 2,305 | 71,700 | 71,750 | 2,470 | 74,700 | 74,750 | 2,636 | 77,700 | 77,750 | 2,825 |
| 65,750 | 65,800 | 2,142 | 68,750 | 68,800 | 2,307 | 71,750 | 71,800 | 2,473 | 74,750 | 74,800 | 2,639 | 77,750 | 77,800 | 2,828 |
| 65,800 | 65,850 | 2,144 | 68,800 | 68,850 | 2,310 | 71,800 | 71,850 | 2,476 | 74,800 | 74,850 | 2,642 | 77,800 | 77,850 | 2,831 |
| 65,850 | 65,900 | 2,147 | 68,850 | 68,900 | 2,313 | 71,850 | 71,900 | 2,479 | 74,850 | 74,900 | 2,644 | 77,850 | 77,900 | 2,834 |
| 65,900 | 65,950 | 2,150 | 68,900 | 68,950 | 2,316 | 71,900 | 71,950 | 2,481 | 74,900 | 74,950 | 2,647 | 77,900 | 77,950 | 2,838 |
| 65,950 | 66,000 | 2,153 | 68,950 | 69,000 | 2,318 | 71,950 | 72,000 | 2,484 | 74,950 | 75,000 | 2,650 | 77,950 | 78,000 | 2,841 |
| 66,000 | | | 69,000 | | | 72,000 | | | 75,000 | | | 78,000 | | |
| 66,000 | 66,050 | 2,155 | 69,000 | 69,050 | 2,321 | 72,000 | 72,050 | 2,487 | 75,000 | 75,050 | 2,653 | 78,000 | 78,050 | 2,844 |
| 66,050 | 66,100 | 2,158 | 69,050 | 69,100 | 2,324 | 72,050 | 72,100 | 2,490 | 75,050 | 75,100 | 2,656 | 78,050 | 78,100 | 2,847 |
| 66,100 | 66,150 | 2,161 | 69,100 | 69,150 | 2,327 | 72,100 | 72,150 | 2,492 | 75,100 | 75,150 | 2,659 | 78,100 | 78,150 | 2,850 |
| 66,150 | 66,200 | 2,164 | 69,150 | 69,200 | 2,329 | 72,150 | 72,200 | 2,495 | 75,150 | 75,200 | 2,662 | 78,150 | 78,200 | 2,853 |
| 66,200 | 66,250 | 2,166 | 69,200 | 69,250 | 2,332 | 72,200 | 72,250 | 2,498 | 75,200 | 75,250 | 2,666 | 78,200 | 78,250 | 2,857 |
| 66,250 | 66,300 | 2,169 | 69,250 | 69,300 | 2,335 | 72,250 | 72,300 | 2,501 | 75,250 | 75,300 | 2,669 | 78,250 | 78,300 | 2,860 |
| 66,300 | 66,350 | 2,172 | 69,300 | 69,350 | 2,338 | 72,300 | 72,350 | 2,503 | 75,300 | 75,350 | 2,672 | 78,300 | 78,350 | 2,863 |
| 66,350 | 66,400 | 2,175 | 69,350 | 69,400 | 2,340 | 72,350 | 72,400 | 2,506 | 75,350 | 75,400 | 2,675 | 78,350 | 78,400 | 2,866 |
| 66,400 | 66,450 | 2,177 | 69,400 | 69,450 | 2,343 | 72,400 | 72,450 | 2,509 | 75,400 | 75,450 | 2,678 | 78,400 | 78,450 | 2,869 |
| 66,450 | 66,500 | 2,180 | 69,450 | 69,500 | 2,346 | 72,450 | 72,500 | 2,512 | 75,450 | 75,500 | 2,682 | 78,450 | 78,500 | 2,873 |
| 66,500 | 66,550 | 2,183 | 69,500 | 69,550 | 2,349 | 72,500 | 72,550 | 2,515 | 75,500 | 75,550 | 2,685 | 78,500 | 78,550 | 2,876 |
| 66,550 | 66,600 | 2,186 | 69,550 | 69,600 | 2,352 | 72,550 | 72,600 | 2,517 | 75,550 | 75,600 | 2,688 | 78,550 | 78,600 | 2,879 |
| 66,600 | 66,650 | 2,189 | 69,600 | 69,650 | 2,354 | 72,600 | 72,650 | 2,520 | 75,600 | 75,650 | 2,691 | 78,600 | 78,650 | 2,882 |
| 66,650 | 66,700 | 2,191 | 69,650 | 69,700 | 2,357 | 72,650 | 72,700 | 2,523 | 75,650 | 75,700 | 2,694 | 78,650 | 78,700 | 2,885 |
| 66,700 | 66,750 | 2,194 | 69,700 | 69,750 | 2,360 | 72,700 | 72,750 | 2,526 | 75,700 | 75,750 | 2,697 | 78,700 | 78,750 | 2,889 |
| 66,750 | 66,800 | 2,197 | 69,750 | 69,800 | 2,363 | 72,750 | 72,800 | 2,528 | 75,750 | 75,800 | 2,701 | 78,750 | 78,800 | 2,892 |
| 66,800 | 66,850 | 2,200 | 69,800 | 69,850 | 2,365 | 72,800 | 72,850 | 2,531 | 75,800 | 75,850 | 2,704 | 78,800 | 78,850 | 2,895 |
| 66,850 | 66,900 | 2,202 | 69,850 | 69,900 | 2,368 | 72,850 | 72,900 | 2,534 | 75,850 | 75,900 | 2,707 | 78,850 | 78,900 | 2,898 |
| 66,900 | 66,950 | 2,205 | 69,900 | 69,950 | 2,371 | 72,900 | 72,950 | 2,537 | 75,900 | 75,950 | 2,710 | 78,900 | 78,950 | 2,901 |
| 66,950 | 67,000 | 2,208 | 69,950 | 70,000 | 2,374 | 72,950 | 73,000 | 2,539 | 75,950 | 76,000 | 2,713 | 78,950 | 79,000 | 2,904 |
| 67,000 | | | 70,000 | | | 73,000 | | | 76,000 | | | 79,000 | | |
| 67,000 | 67,050 | 2,211 | 70,000 | 70,050 | 2,376 | 73,000 | 73,050 | 2,542 | 76,000 | 76,050 | 2,717 | 79,000 | 79,050 | 2,908 |
| 67,050 | 67,100 | 2,213 | 70,050 | 70,100 | 2,379 | 73,050 | 73,100 | 2,545 | 76,050 | 76,100 | 2,720 | 79,050 | 79,100 | 2,911 |
| 67,100 | 67,150 | 2,216 | 70,100 | 70,150 | 2,382 | 73,100 | 73,150 | 2,548 | 76,100 | 76,150 | 2,723 | 79,100 | 79,150 | 2,914 |
| 67,150 | 67,200 | 2,219 | 70,150 | 70,200 | 2,385 | 73,150 | 73,200 | 2,550 | 76,150 | 76,200 | 2,726 | 79,150 | 79,200 | 2,917 |
| 67,200 | 67,250 | 2,222 | 70,200 | 70,250 | 2,387 | 73,200 | 73,250 | 2,553 | 76,200 | 76,250 | 2,729 | 79,200 | 79,250 | 2,920 |
| 67,250 | 67,300 | 2,224 | 70,250 | 70,300 | 2,390 | 73,250 | 73,300 | 2,556 | 76,250 | 76,300 | 2,732 | 79,250 | 79,300 | 2,924 |
| 67,300 | 67,350 | 2,227 | 70,300 | 70,350 | 2,393 | 73,300 | 73,350 | 2,559 | 76,300 | 76,350 | 2,736 | 79,300 | 79,350 | 2,927 |
| 67,350 | 67,400 | 2,230 | 70,350 | 70,400 | 2,396 | 73,350 | 73,400 | 2,561 | 76,350 | 76,400 | 2,739 | 79,350 | 79,400 | 2,930 |
| 67,400 | 67,450 | 2,233 | 70,400 | 70,450 | 2,398 | 73,400 | 73,450 | 2,564 | 76,400 | 76,450 | 2,742 | 79,400 | 79,450 | 2,933 |
| 67,450 | 67,500 | 2,235 | 70,450 | 70,500 | 2,401 | 73,450 | 73,500 | 2,567 | 76,450 | 76,500 | 2,745 | 79,450 | 79,500 | 2,936 |
| 67,500 | 67,550 | 2,238 | 70,500 | 70,550 | 2,404 | 73,500 | 73,550 | 2,570 | 76,500 | 76,550 | 2,748 | 79,500 | 79,550 | 2,939 |
| 67,550 | 67,600 | 2,241 | 70,550 | 70,600 | 2,407 | 73,550 | 73,600 | 2,573 | 76,550 | 76,600 | 2,752 | 79,550 | 79,600 | 2,943 |
| 67,600 | 67,650 | 2,244 | 70,600 | 70,650 | 2,410 | 73,600 | 73,650 | 2,575 | 76,600 | 76,650 | 2,755 | 79,600 | 79,650 | 2,946 |
| 67,650 | 67,700 | 2,247 | 70,650 | 70,700 | 2,412 | 73,650 | 73,700 | 2,578 | 76,650 | 76,700 | 2,758 | 79,650 | 79,700 | 2,949 |
| 67,700 | 67,750 | 2,249 | 70,700 | 70,750 | 2,415 | 73,700 | 73,750 | 2,581 | 76,700 | 76,750 | 2,761 | 79,700 | 79,750 | 2,952 |
| 67,750 | 67,800 | 2,252 | 70,750 | 70,800 | 2,418 | 73,750 | 73,800 | 2,584 | 76,750 | 76,800 | 2,764 | 79,750 | 79,800 | 2,955 |
| 67,800 | 67,850 | 2,255 | 70,800 | 70,850 | 2,421 | 73,800 | 73,850 | 2,586 | 76,800 | 76,850 | 2,768 | 79,800 | 79,850 | 2,959 |
| 67,850 | 67,900 | 2,258 | 70,850 | 70,900 | 2,423 | 73,850 | 73,900 | 2,589 | 76,850 | 76,900 | 2,771 | 79,850 | 79,900 | 2,962 |
| 67,900 | 67,950 | 2,260 | 70,900 | 70,950 | 2,426 | 73,900 | 73,950 | 2,592 | 76,900 | 76,950 | 2,774 | 79,900 | 79,950 | 2,965 |
| 67,950 | 68,000 | 2,263 | 70,950 | 71,000 | 2,429 | 73,950 | 74,000 | 2,595 | 76,950 | 77,000 | 2,777 | 79,950 | 80,000 | 2,968 |

2012 NEW JERSEY TAX TABLE (NJ-1041)

| If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | |
|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|
| At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: |
| 80,000 | | | 83,000 | | | 86,000 | | | 89,000 | | | 92,000 | | |
| 80,000 | 80,050 | 2,971 | 83,000 | 83,050 | 3,162 | 86,000 | 86,050 | 3,354 | 89,000 | 89,050 | 3,545 | 92,000 | 92,050 | 3,736 |
| 80,050 | 80,100 | 2,975 | 83,050 | 83,100 | 3,166 | 86,050 | 86,100 | 3,357 | 89,050 | 89,100 | 3,548 | 92,050 | 92,100 | 3,739 |
| 80,100 | 80,150 | 2,978 | 83,100 | 83,150 | 3,169 | 86,100 | 86,150 | 3,360 | 89,100 | 89,150 | 3,551 | 92,100 | 92,150 | 3,742 |
| 80,150 | 80,200 | 2,981 | 83,150 | 83,200 | 3,172 | 86,150 | 86,200 | 3,363 | 89,150 | 89,200 | 3,554 | 92,150 | 92,200 | 3,745 |
| 80,200 | 80,250 | 2,984 | 83,200 | 83,250 | 3,175 | 86,200 | 86,250 | 3,366 | 89,200 | 89,250 | 3,557 | 92,200 | 92,250 | 3,748 |
| 80,250 | 80,300 | 2,987 | 83,250 | 83,300 | 3,178 | 86,250 | 86,300 | 3,369 | 89,250 | 89,300 | 3,561 | 92,250 | 92,300 | 3,752 |
| 80,300 | 80,350 | 2,990 | 83,300 | 83,350 | 3,182 | 86,300 | 86,350 | 3,373 | 89,300 | 89,350 | 3,564 | 92,300 | 92,350 | 3,755 |
| 80,350 | 80,400 | 2,994 | 83,350 | 83,400 | 3,185 | 86,350 | 86,400 | 3,376 | 89,350 | 89,400 | 3,567 | 92,350 | 92,400 | 3,758 |
| 80,400 | 80,450 | 2,997 | 83,400 | 83,450 | 3,188 | 86,400 | 86,450 | 3,379 | 89,400 | 89,450 | 3,570 | 92,400 | 92,450 | 3,761 |
| 80,450 | 80,500 | 3,000 | 83,450 | 83,500 | 3,191 | 86,450 | 86,500 | 3,382 | 89,450 | 89,500 | 3,573 | 92,450 | 92,500 | 3,764 |
| 80,500 | 80,550 | 3,003 | 83,500 | 83,550 | 3,194 | 86,500 | 86,550 | 3,385 | 89,500 | 89,550 | 3,576 | 92,500 | 92,550 | 3,768 |
| 80,550 | 80,600 | 3,006 | 83,550 | 83,600 | 3,197 | 86,550 | 86,600 | 3,389 | 89,550 | 89,600 | 3,580 | 92,550 | 92,600 | 3,771 |
| 80,600 | 80,650 | 3,010 | 83,600 | 83,650 | 3,201 | 86,600 | 86,650 | 3,392 | 89,600 | 89,650 | 3,583 | 92,600 | 92,650 | 3,774 |
| 80,650 | 80,700 | 3,013 | 83,650 | 83,700 | 3,204 | 86,650 | 86,700 | 3,395 | 89,650 | 89,700 | 3,586 | 92,650 | 92,700 | 3,777 |
| 80,700 | 80,750 | 3,016 | 83,700 | 83,750 | 3,207 | 86,700 | 86,750 | 3,398 | 89,700 | 89,750 | 3,589 | 92,700 | 92,750 | 3,780 |
| 80,750 | 80,800 | 3,019 | 83,750 | 83,800 | 3,210 | 86,750 | 86,800 | 3,401 | 89,750 | 89,800 | 3,592 | 92,750 | 92,800 | 3,784 |
| 80,800 | 80,850 | 3,022 | 83,800 | 83,850 | 3,213 | 86,800 | 86,850 | 3,405 | 89,800 | 89,850 | 3,596 | 92,800 | 92,850 | 3,787 |
| 80,850 | 80,900 | 3,025 | 83,850 | 83,900 | 3,217 | 86,850 | 86,900 | 3,408 | 89,850 | 89,900 | 3,599 | 92,850 | 92,900 | 3,790 |
| 80,900 | 80,950 | 3,029 | 83,900 | 83,950 | 3,220 | 86,900 | 86,950 | 3,411 | 89,900 | 89,950 | 3,602 | 92,900 | 92,950 | 3,793 |
| 80,950 | 81,000 | 3,032 | 83,950 | 84,000 | 3,223 | 86,950 | 87,000 | 3,414 | 89,950 | 90,000 | 3,605 | 92,950 | 93,000 | 3,796 |
| 81,000 | | | 84,000 | | | 87,000 | | | 90,000 | | | 93,000 | | |
| 81,000 | 81,050 | 3,035 | 84,000 | 84,050 | 3,226 | 87,000 | 87,050 | 3,417 | 90,000 | 90,050 | 3,608 | 93,000 | 93,050 | 3,799 |
| 81,050 | 81,100 | 3,038 | 84,050 | 84,100 | 3,229 | 87,050 | 87,100 | 3,420 | 90,050 | 90,100 | 3,612 | 93,050 | 93,100 | 3,803 |
| 81,100 | 81,150 | 3,041 | 84,100 | 84,150 | 3,233 | 87,100 | 87,150 | 3,424 | 90,100 | 90,150 | 3,615 | 93,100 | 93,150 | 3,806 |
| 81,150 | 81,200 | 3,045 | 84,150 | 84,200 | 3,236 | 87,150 | 87,200 | 3,427 | 90,150 | 90,200 | 3,618 | 93,150 | 93,200 | 3,809 |
| 81,200 | 81,250 | 3,048 | 84,200 | 84,250 | 3,239 | 87,200 | 87,250 | 3,430 | 90,200 | 90,250 | 3,621 | 93,200 | 93,250 | 3,812 |
| 81,250 | 81,300 | 3,051 | 84,250 | 84,300 | 3,242 | 87,250 | 87,300 | 3,433 | 90,250 | 90,300 | 3,624 | 93,250 | 93,300 | 3,815 |
| 81,300 | 81,350 | 3,054 | 84,300 | 84,350 | 3,245 | 87,300 | 87,350 | 3,436 | 90,300 | 90,350 | 3,627 | 93,300 | 93,350 | 3,819 |
| 81,350 | 81,400 | 3,057 | 84,350 | 84,400 | 3,248 | 87,350 | 87,400 | 3,440 | 90,350 | 90,400 | 3,631 | 93,350 | 93,400 | 3,822 |
| 81,400 | 81,450 | 3,061 | 84,400 | 84,450 | 3,252 | 87,400 | 87,450 | 3,443 | 90,400 | 90,450 | 3,634 | 93,400 | 93,450 | 3,825 |
| 81,450 | 81,500 | 3,064 | 84,450 | 84,500 | 3,255 | 87,450 | 87,500 | 3,446 | 90,450 | 90,500 | 3,637 | 93,450 | 93,500 | 3,828 |
| 81,500 | 81,550 | 3,067 | 84,500 | 84,550 | 3,258 | 87,500 | 87,550 | 3,449 | 90,500 | 90,550 | 3,640 | 93,500 | 93,550 | 3,831 |
| 81,550 | 81,600 | 3,070 | 84,550 | 84,600 | 3,261 | 87,550 | 87,600 | 3,452 | 90,550 | 90,600 | 3,643 | 93,550 | 93,600 | 3,834 |
| 81,600 | 81,650 | 3,073 | 84,600 | 84,650 | 3,264 | 87,600 | 87,650 | 3,455 | 90,600 | 90,650 | 3,647 | 93,600 | 93,650 | 3,838 |
| 81,650 | 81,700 | 3,076 | 84,650 | 84,700 | 3,268 | 87,650 | 87,700 | 3,459 | 90,650 | 90,700 | 3,650 | 93,650 | 93,700 | 3,841 |
| 81,700 | 81,750 | 3,080 | 84,700 | 84,750 | 3,271 | 87,700 | 87,750 | 3,462 | 90,700 | 90,750 | 3,653 | 93,700 | 93,750 | 3,844 |
| 81,750 | 81,800 | 3,083 | 84,750 | 84,800 | 3,274 | 87,750 | 87,800 | 3,465 | 90,750 | 90,800 | 3,656 | 93,750 | 93,800 | 3,847 |
| 81,800 | 81,850 | 3,086 | 84,800 | 84,850 | 3,277 | 87,800 | 87,850 | 3,468 | 90,800 | 90,850 | 3,659 | 93,800 | 93,850 | 3,850 |
| 81,850 | 81,900 | 3,089 | 84,850 | 84,900 | 3,280 | 87,850 | 87,900 | 3,471 | 90,850 | 90,900 | 3,662 | 93,850 | 93,900 | 3,854 |
| 81,900 | 81,950 | 3,092 | 84,900 | 84,950 | 3,283 | 87,900 | 87,950 | 3,475 | 90,900 | 90,950 | 3,666 | 93,900 | 93,950 | 3,857 |
| 81,950 | 82,000 | 3,096 | 84,950 | 85,000 | 3,287 | 87,950 | 88,000 | 3,478 | 90,950 | 91,000 | 3,669 | 93,950 | 94,000 | 3,860 |
| 82,000 | | | 85,000 | | | 88,000 | | | 91,000 | | | 94,000 | | |
| 82,000 | 82,050 | 3,099 | 85,000 | 85,050 | 3,290 | 88,000 | 88,050 | 3,481 | 91,000 | 91,050 | 3,672 | 94,000 | 94,050 | 3,863 |
| 82,050 | 82,100 | 3,102 | 85,050 | 85,100 | 3,293 | 88,050 | 88,100 | 3,484 | 91,050 | 91,100 | 3,675 | 94,050 | 94,100 | 3,866 |
| 82,100 | 82,150 | 3,105 | 85,100 | 85,150 | 3,296 | 88,100 | 88,150 | 3,487 | 91,100 | 91,150 | 3,678 | 94,100 | 94,150 | 3,870 |
| 82,150 | 82,200 | 3,108 | 85,150 | 85,200 | 3,299 | 88,150 | 88,200 | 3,490 | 91,150 | 91,200 | 3,682 | 94,150 | 94,200 | 3,873 |
| 82,200 | 82,250 | 3,111 | 85,200 | 85,250 | 3,303 | 88,200 | 88,250 | 3,494 | 91,200 | 91,250 | 3,685 | 94,200 | 94,250 | 3,876 |
| 82,250 | 82,300 | 3,115 | 85,250 | 85,300 | 3,306 | 88,250 | 88,300 | 3,497 | 91,250 | 91,300 | 3,688 | 94,250 | 94,300 | 3,879 |
| 82,300 | 82,350 | 3,118 | 85,300 | 85,350 | 3,309 | 88,300 | 88,350 | 3,500 | 91,300 | 91,350 | 3,691 | 94,300 | 94,350 | 3,882 |
| 82,350 | 82,400 | 3,121 | 85,350 | 85,400 | 3,312 | 88,350 | 88,400 | 3,503 | 91,350 | 91,400 | 3,694 | 94,350 | 94,400 | 3,885 |
| 82,400 | 82,450 | 3,124 | 85,400 | 85,450 | 3,315 | 88,400 | 88,450 | 3,506 | 91,400 | 91,450 | 3,698 | 94,400 | 94,450 | 3,889 |
| 82,450 | 82,500 | 3,127 | 85,450 | 85,500 | 3,319 | 88,450 | 88,500 | 3,510 | 91,450 | 91,500 | 3,701 | 94,450 | 94,500 | 3,892 |
| 82,500 | 82,550 | 3,131 | 85,500 | 85,550 | 3,322 | 88,500 | 88,550 | 3,513 | 91,500 | 91,550 | 3,704 | 94,500 | 94,550 | 3,895 |
| 82,550 | 82,600 | 3,134 | 85,550 | 85,600 | 3,325 | 88,550 | 88,600 | 3,516 | 91,550 | 91,600 | 3,707 | 94,550 | 94,600 | 3,898 |
| 82,600 | 82,650 | 3,137 | 85,600 | 85,650 | 3,328 | 88,600 | 88,650 | 3,519 | 91,600 | 91,650 | 3,710 | 94,600 | 94,650 | 3,901 |
| 82,650 | 82,700 | 3,140 | 85,650 | 85,700 | 3,331 | 88,650 | 88,700 | 3,522 | 91,650 | 91,700 | 3,713 | 94,650 | 94,700 | 3,905 |
| 82,700 | 82,750 | 3,143 | 85,700 | 85,750 | 3,334 | 88,700 | 88,750 | 3,526 | 91,700 | 91,750 | 3,717 | 94,700 | 94,750 | 3,908 |
| 82,750 | 82,800 | 3,147 | 85,750 | 85,800 | 3,338 | 88,750 | 88,800 | 3,529 | 91,750 | 91,800 | 3,720 | 94,750 | 94,800 | 3,911 |
| 82,800 | 82,850 | 3,150 | 85,800 | 85,850 | 3,341 | 88,800 | 88,850 | 3,532 | 91,800 | 91,850 | 3,723 | 94,800 | 94,850 | 3,914 |
| 82,850 | 82,900 | 3,153 | 85,850 | 85,900 | 3,344 | 88,850 | 88,900 | 3,535 | 91,850 | 91,900 | 3,726 | 94,850 | 94,900 | 3,917 |
| 82,900 | 82,950 | 3,156 | 85,900 | 85,950 | 3,347 | 88,900 | 88,950 | 3,538 | 91,900 | 91,950 | 3,729 | 94,900 | 94,950 | 3,920 |
| 82,950 | 83,000 | 3,159 | 85,950 | 86,000 | 3,350 | 88,950 | 89,000 | 3,541 | 91,950 | 92,000 | 3,733 | 94,950 | 95,000 | 3,924 |

2012 NEW JERSEY TAX TABLE (NJ-1041)

| If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | |
|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|
| At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: |
| 95,000 | | | 98,000 | | | 101,000 | | | 104,000 | | | 107,000 | | |
| 95,000 | 95,050 | 3,927 | 98,000 | 98,050 | 4,118 | 101,000 | 101,050 | 4,309 | 104,000 | 104,050 | 4,500 | 107,000 | 107,050 | 4,691 |
| 95,050 | 95,100 | 3,930 | 98,050 | 98,100 | 4,121 | 101,050 | 101,100 | 4,312 | 104,050 | 104,100 | 4,503 | 107,050 | 107,100 | 4,694 |
| 95,100 | 95,150 | 3,933 | 98,100 | 98,150 | 4,124 | 101,100 | 101,150 | 4,315 | 104,100 | 104,150 | 4,507 | 107,100 | 107,150 | 4,698 |
| 95,150 | 95,200 | 3,936 | 98,150 | 98,200 | 4,127 | 101,150 | 101,200 | 4,319 | 104,150 | 104,200 | 4,510 | 107,150 | 107,200 | 4,701 |
| 95,200 | 95,250 | 3,940 | 98,200 | 98,250 | 4,131 | 101,200 | 101,250 | 4,322 | 104,200 | 104,250 | 4,513 | 107,200 | 107,250 | 4,704 |
| 95,250 | 95,300 | 3,943 | 98,250 | 98,300 | 4,134 | 101,250 | 101,300 | 4,325 | 104,250 | 104,300 | 4,516 | 107,250 | 107,300 | 4,707 |
| 95,300 | 95,350 | 3,946 | 98,300 | 98,350 | 4,137 | 101,300 | 101,350 | 4,328 | 104,300 | 104,350 | 4,519 | 107,300 | 107,350 | 4,710 |
| 95,350 | 95,400 | 3,949 | 98,350 | 98,400 | 4,140 | 101,350 | 101,400 | 4,331 | 104,350 | 104,400 | 4,522 | 107,350 | 107,400 | 4,714 |
| 95,400 | 95,450 | 3,952 | 98,400 | 98,450 | 4,143 | 101,400 | 101,450 | 4,335 | 104,400 | 104,450 | 4,526 | 107,400 | 107,450 | 4,717 |
| 95,450 | 95,500 | 3,956 | 98,450 | 98,500 | 4,147 | 101,450 | 101,500 | 4,338 | 104,450 | 104,500 | 4,529 | 107,450 | 107,500 | 4,720 |
| 95,500 | 95,550 | 3,959 | 98,500 | 98,550 | 4,150 | 101,500 | 101,550 | 4,341 | 104,500 | 104,550 | 4,532 | 107,500 | 107,550 | 4,723 |
| 95,550 | 95,600 | 3,962 | 98,550 | 98,600 | 4,153 | 101,550 | 101,600 | 4,344 | 104,550 | 104,600 | 4,535 | 107,550 | 107,600 | 4,726 |
| 95,600 | 95,650 | 3,965 | 98,600 | 98,650 | 4,156 | 101,600 | 101,650 | 4,347 | 104,600 | 104,650 | 4,538 | 107,600 | 107,650 | 4,729 |
| 95,650 | 95,700 | 3,968 | 98,650 | 98,700 | 4,159 | 101,650 | 101,700 | 4,350 | 104,650 | 104,700 | 4,542 | 107,650 | 107,700 | 4,733 |
| 95,700 | 95,750 | 3,971 | 98,700 | 98,750 | 4,163 | 101,700 | 101,750 | 4,354 | 104,700 | 104,750 | 4,545 | 107,700 | 107,750 | 4,736 |
| 95,750 | 95,800 | 3,975 | 98,750 | 98,800 | 4,166 | 101,750 | 101,800 | 4,357 | 104,750 | 104,800 | 4,548 | 107,750 | 107,800 | 4,739 |
| 95,800 | 95,850 | 3,978 | 98,800 | 98,850 | 4,169 | 101,800 | 101,850 | 4,360 | 104,800 | 104,850 | 4,551 | 107,800 | 107,850 | 4,742 |
| 95,850 | 95,900 | 3,981 | 98,850 | 98,900 | 4,172 | 101,850 | 101,900 | 4,363 | 104,850 | 104,900 | 4,554 | 107,850 | 107,900 | 4,745 |
| 95,900 | 95,950 | 3,984 | 98,900 | 98,950 | 4,175 | 101,900 | 101,950 | 4,366 | 104,900 | 104,950 | 4,557 | 107,900 | 107,950 | 4,749 |
| 95,950 | 96,000 | 3,987 | 98,950 | 99,000 | 4,178 | 101,950 | 102,000 | 4,370 | 104,950 | 105,000 | 4,561 | 107,950 | 108,000 | 4,752 |
| 96,000 | | | 99,000 | | | 102,000 | | | 105,000 | | | 108,000 | | |
| 96,000 | 96,050 | 3,991 | 99,000 | 99,050 | 4,182 | 102,000 | 102,050 | 4,373 | 105,000 | 105,050 | 4,564 | 108,000 | 108,050 | 4,755 |
| 96,050 | 96,100 | 3,994 | 99,050 | 99,100 | 4,185 | 102,050 | 102,100 | 4,376 | 105,050 | 105,100 | 4,567 | 108,050 | 108,100 | 4,758 |
| 96,100 | 96,150 | 3,997 | 99,100 | 99,150 | 4,188 | 102,100 | 102,150 | 4,379 | 105,100 | 105,150 | 4,570 | 108,100 | 108,150 | 4,761 |
| 96,150 | 96,200 | 4,000 | 99,150 | 99,200 | 4,191 | 102,150 | 102,200 | 4,382 | 105,150 | 105,200 | 4,573 | 108,150 | 108,200 | 4,764 |
| 96,200 | 96,250 | 4,003 | 99,200 | 99,250 | 4,194 | 102,200 | 102,250 | 4,385 | 105,200 | 105,250 | 4,577 | 108,200 | 108,250 | 4,768 |
| 96,250 | 96,300 | 4,006 | 99,250 | 99,300 | 4,198 | 102,250 | 102,300 | 4,389 | 105,250 | 105,300 | 4,580 | 108,250 | 108,300 | 4,771 |
| 96,300 | 96,350 | 4,010 | 99,300 | 99,350 | 4,201 | 102,300 | 102,350 | 4,392 | 105,300 | 105,350 | 4,583 | 108,300 | 108,350 | 4,774 |
| 96,350 | 96,400 | 4,013 | 99,350 | 99,400 | 4,204 | 102,350 | 102,400 | 4,395 | 105,350 | 105,400 | 4,586 | 108,350 | 108,400 | 4,777 |
| 96,400 | 96,450 | 4,016 | 99,400 | 99,450 | 4,207 | 102,400 | 102,450 | 4,398 | 105,400 | 105,450 | 4,589 | 108,400 | 108,450 | 4,780 |
| 96,450 | 96,500 | 4,019 | 99,450 | 99,500 | 4,210 | 102,450 | 102,500 | 4,401 | 105,450 | 105,500 | 4,593 | 108,450 | 108,500 | 4,784 |
| 96,500 | 96,550 | 4,022 | 99,500 | 99,550 | 4,213 | 102,500 | 102,550 | 4,405 | 105,500 | 105,550 | 4,596 | 108,500 | 108,550 | 4,787 |
| 96,550 | 96,600 | 4,026 | 99,550 | 99,600 | 4,217 | 102,550 | 102,600 | 4,408 | 105,550 | 105,600 | 4,599 | 108,550 | 108,600 | 4,790 |
| 96,600 | 96,650 | 4,029 | 99,600 | 99,650 | 4,220 | 102,600 | 102,650 | 4,411 | 105,600 | 105,650 | 4,602 | 108,600 | 108,650 | 4,793 |
| 96,650 | 96,700 | 4,032 | 99,650 | 99,700 | 4,223 | 102,650 | 102,700 | 4,414 | 105,650 | 105,700 | 4,605 | 108,650 | 108,700 | 4,796 |
| 96,700 | 96,750 | 4,035 | 99,700 | 99,750 | 4,226 | 102,700 | 102,750 | 4,417 | 105,700 | 105,750 | 4,608 | 108,700 | 108,750 | 4,800 |
| 96,750 | 96,800 | 4,038 | 99,750 | 99,800 | 4,229 | 102,750 | 102,800 | 4,421 | 105,750 | 105,800 | 4,612 | 108,750 | 108,800 | 4,803 |
| 96,800 | 96,850 | 4,042 | 99,800 | 99,850 | 4,233 | 102,800 | 102,850 | 4,424 | 105,800 | 105,850 | 4,615 | 108,800 | 108,850 | 4,806 |
| 96,850 | 96,900 | 4,045 | 99,850 | 99,900 | 4,236 | 102,850 | 102,900 | 4,427 | 105,850 | 105,900 | 4,618 | 108,850 | 108,900 | 4,809 |
| 96,900 | 96,950 | 4,048 | 99,900 | 99,950 | 4,239 | 102,900 | 102,950 | 4,430 | 105,900 | 105,950 | 4,621 | 108,900 | 108,950 | 4,812 |
| 96,950 | 97,000 | 4,051 | 99,950 | 100,000 | 4,242 | 102,950 | 103,000 | 4,433 | 105,950 | 106,000 | 4,624 | 108,950 | 109,000 | 4,815 |
| 97,000 | | | 100,000 | | | 103,000 | | | 106,000 | | | 109,000 | | |
| 97,000 | 97,050 | 4,054 | 100,000 | 100,050 | 4,245 | 103,000 | 103,050 | 4,436 | 106,000 | 106,050 | 4,628 | 109,000 | 109,050 | 4,819 |
| 97,050 | 97,100 | 4,057 | 100,050 | 100,100 | 4,249 | 103,050 | 103,100 | 4,440 | 106,050 | 106,100 | 4,631 | 109,050 | 109,100 | 4,822 |
| 97,100 | 97,150 | 4,061 | 100,100 | 100,150 | 4,252 | 103,100 | 103,150 | 4,443 | 106,100 | 106,150 | 4,634 | 109,100 | 109,150 | 4,825 |
| 97,150 | 97,200 | 4,064 | 100,150 | 100,200 | 4,255 | 103,150 | 103,200 | 4,446 | 106,150 | 106,200 | 4,637 | 109,150 | 109,200 | 4,828 |
| 97,200 | 97,250 | 4,067 | 100,200 | 100,250 | 4,258 | 103,200 | 103,250 | 4,449 | 106,200 | 106,250 | 4,640 | 109,200 | 109,250 | 4,831 |
| 97,250 | 97,300 | 4,070 | 100,250 | 100,300 | 4,261 | 103,250 | 103,300 | 4,452 | 106,250 | 106,300 | 4,643 | 109,250 | 109,300 | 4,835 |
| 97,300 | 97,350 | 4,073 | 100,300 | 100,350 | 4,264 | 103,300 | 103,350 | 4,456 | 106,300 | 106,350 | 4,647 | 109,300 | 109,350 | 4,838 |
| 97,350 | 97,400 | 4,077 | 100,350 | 100,400 | 4,268 | 103,350 | 103,400 | 4,459 | 106,350 | 106,400 | 4,650 | 109,350 | 109,400 | 4,841 |
| 97,400 | 97,450 | 4,080 | 100,400 | 100,450 | 4,271 | 103,400 | 103,450 | 4,462 | 106,400 | 106,450 | 4,653 | 109,400 | 109,450 | 4,844 |
| 97,450 | 97,500 | 4,083 | 100,450 | 100,500 | 4,274 | 103,450 | 103,500 | 4,465 | 106,450 | 106,500 | 4,656 | 109,450 | 109,500 | 4,847 |
| 97,500 | 97,550 | 4,086 | 100,500 | 100,550 | 4,277 | 103,500 | 103,550 | 4,468 | 106,500 | 106,550 | 4,659 | 109,500 | 109,550 | 4,850 |
| 97,550 | 97,600 | 4,089 | 100,550 | 100,600 | 4,280 | 103,550 | 103,600 | 4,471 | 106,550 | 106,600 | 4,663 | 109,550 | 109,600 | 4,854 |
| 97,600 | 97,650 | 4,092 | 100,600 | 100,650 | 4,284 | 103,600 | 103,650 | 4,475 | 106,600 | 106,650 | 4,666 | 109,600 | 109,650 | 4,857 |
| 97,650 | 97,700 | 4,096 | 100,650 | 100,700 | 4,287 | 103,650 | 103,700 | 4,478 | 106,650 | 106,700 | 4,669 | 109,650 | 109,700 | 4,860 |
| 97,700 | 97,750 | 4,099 | 100,700 | 100,750 | 4,290 | 103,700 | 103,750 | 4,481 | 106,700 | 106,750 | 4,672 | 109,700 | 109,750 | 4,863 |
| 97,750 | 97,800 | 4,102 | 100,750 | 100,800 | 4,293 | 103,750 | 103,800 | 4,484 | 106,750 | 106,800 | 4,675 | 109,750 | 109,800 | 4,866 |
| 97,800 | 97,850 | 4,105 | 100,800 | 100,850 | 4,296 | 103,800 | 103,850 | 4,487 | 106,800 | 106,850 | 4,679 | 109,800 | 109,850 | 4,870 |
| 97,850 | 97,900 | 4,108 | 100,850 | 100,900 | 4,299 | 103,850 | 103,900 | 4,491 | 106,850 | 106,900 | 4,682 | 109,850 | 109,900 | 4,873 |
| 97,900 | 97,950 | 4,112 | 100,900 | 100,950 | 4,303 | 103,900 | 103,950 | 4,494 | 106,900 | 106,950 | 4,685 | 109,900 | 109,950 | 4,876 |
| 97,950 | 98,000 | 4,115 | 100,950 | 101,000 | 4,306 | 103,950 | 104,000 | 4,497 | 106,950 | 107,000 | 4,688 | 109,950 | 110,000 | 4,879 |

2012 New Jersey Tax Rate Schedule

| If Taxable Income (Line 23) is: | | STEP 1 Enter Your Line 23 | STEP 2 Multiply Your Line 23 by: | | STEP 3 Subtract | Your Tax |
|---------------------------------|--------------|---------------------------------|--|---------|--------------------|----------|
| Over | But not over | | | = | | |
| \$ 0 | \$ 20,000 | _____ | × .014 | = _____ | – \$ 0 | = _____ |
| \$ 20,000 | \$ 35,000 | _____ | × .0175 | = _____ | – \$ 70.00 | = _____ |
| \$ 35,000 | \$ 40,000 | _____ | × .035 | = _____ | – \$ 682.50 | = _____ |
| \$ 40,000 | \$ 75,000 | _____ | × .05525 | = _____ | – \$ 1,492.50 | = _____ |
| \$ 75,000 | \$ 500,000 | _____ | × .0637 | = _____ | – \$ 2,126.25 | = _____ |
| \$ 500,000 | and over | _____ | × .0897 | = _____ | – \$ 15,126.25 | = _____ |

NJ TaxTalk

TaxTalk is the portion of the Automated Tax Information System (ATIS) that provides recorded information to callers on a variety of New Jersey tax topics and affords them the opportunity to request written information on certain topics. TaxTalk is available 24 hours a day, 7 days a week.

Select the 3-digit number of the topic you want to hear. Then from a Touch-tone phone call 1-800-323-4400 (within NJ, NY, PA, DE, and MD) or 609-826-4400. Have paper and pencil available to take notes. Additional topics may become available after the printing of this booklet.

TaxTalk — Topic Codes

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Filing Your New Jersey Return

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- 101 Military Personnel Resident Defined & Income Tax Filing Requirements
- 102 Military Personnel Nonresident Defined & Income Tax Filing Requirements
- 103 How and When to File an Extension
- 104 Military Extensions
- 105 How and When to Amend
- 106 Penalties, Interest & Collection Fees
- 108 Who is Required to Make Estimated Tax Payments
- 110 Interest on Underpayment of Estimated Tax Payments
- 112 Pennsylvania Residents Working in New Jersey/New Jersey Residents Working in Pennsylvania
- 114 Nonresidents
- 115 Nonresidents: Estimated Tax on Income From the Sale or Transfer of New Jersey Real Estate

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