

# 2019 New Jersey Income Tax Nonresident Return

## What You Need To Know:

- Use only blue or black ink.
- Do not staple, paper clip, tape, or use any other fastening device.
- Enter all numbers within the boundaries of each box. Do not use dollar signs or dashes.

Print or type numbers as follows:

1	2	3	4	5	6	7	8	9	0
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## Payment Voucher (Form NJ-1040NR-V)

Use a payment voucher (Form NJ-1040NR-V) only if you owe tax on your 2019 return and you are paying by check or money order. Mail the payment voucher with your check or money order in the same envelope with your tax return. Do not send in the payment voucher if you pay your taxes by e-check or credit card. See “How to Pay” on page 8.

## Extension Application (Form NJ-630)

See page 7 for information on filing an application for extension of time to file your return. Mail the completed extension application and any related payment to the address on the front of Form NJ-630.

**NOTE:** You can file a request for a six-month extension online until 11:59 p.m. on April 15, 2020, at: [njtaxation.org](http://njtaxation.org). If you are required to make a payment with your online extension application, **you must make your payment by e-check or credit card.**

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## Filing Information

- ◆ Your filing status and gross income determine whether you have to file a tax return.
- ◆ Age is not a factor in determining whether you must file. Even minors (including students) and senior citizens must file if they meet the income filing requirements.
- ◆ *Gross income* means reportable income after subtracting exclusions but before subtracting personal exemptions and deductions. It does not include nonreportable (exempt) income. See page 15 for a list of exempt (non-reportable) income.
- ◆ Members of the Armed Forces (and their spouses), see page 6.
- ◆ Part-year nonresidents, see page 4.
- ◆ Compensation paid to Pennsylvania residents employed in New Jersey is not subject to New Jersey Income Tax. See page 4 for more information.

Use the chart to determine whether you must file a return. **This chart is only a guide and may not cover every situation.** If you need help, contact the Division's Customer Service Center (see page 46).

**Spouse/Civil Union Partner.** Any reference in these instructions to a spouse also refers to a spouse who entered into a valid same-sex marriage in another state or foreign nation and a partner in a civil union (CU) recognized under New Jersey law.

**Domicile.** A domicile is the place you consider your permanent home—the place where you intend to return after a period of absence (e.g., vacation, business assignment, educational leave). You have only one domicile, although you may have more than one place to live. Your domicile does not change until you move to a new location with the intent to establish your permanent home there and to abandon your New Jersey domicile. Moving to a new location, even for a long time, does not change your domicile if you intend to return to New Jersey.

Your home, whether inside or outside New Jersey, is not permanent if you

## Who Must File a New Jersey Income Tax Return

### You must file a return if –

and your gross income from everywhere for the entire year was more than the filing threshold:

your filing status is:	
Single	\$10,000
Married/CU partner, filing separate return	
Married/CU couple, filing joint return	\$20,000
Head of household	
Qualifying widow(er)/surviving CU partner	

### Also file a return if –

- ◆ You had New Jersey Income Tax withheld and are due a refund.
- ◆ You paid New Jersey estimated taxes for 2019 and are due a refund.

## Which Form to File

### Nonresident — Form NJ-1040NR

- ◆ New Jersey was not your domicile, and you spent 183 days or less here; **or**
- ◆ New Jersey was not your domicile, you spent more than 183 days here, but you did not maintain a *permanent*\* home here.

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

1. You did not maintain a *permanent* home in New Jersey; **and**
2. You did maintain a *permanent* home outside New Jersey; **and**
3. You did not spend more than 30 days in New Jersey.

### Part-Year Resident — Form NJ-1040

- ◆ New Jersey was your domicile (permanent legal residence) for part of the year; **or**
- ◆ New Jersey was not your domicile, but you maintained a *permanent*\* home here for part of the year and spent more than 183 days here. Members of the Armed Forces and their spouses, see page 6.

**NOTE:** You may have to file both a part-year resident and a part-year nonresident return if you received income from New Jersey sources while you were a nonresident (see page 4).

### Full-Year Resident — Form NJ-1040

- ◆ New Jersey was your domicile (permanent legal residence) for the entire year; **or**
- ◆ New Jersey was not your domicile, but you maintained a *permanent*\* home here for the entire year and spent more than 183 days here. Members of the Armed Forces and their spouses, see page 6.

\*A home (whether inside or outside New Jersey) is not permanent if it is maintained only during a temporary period to accomplish a particular purpose. A home used only for vacations is not a permanent home.

maintain it only for a temporary period to accomplish a particular purpose (e.g., temporary job assignment). If New Jersey is your domicile, you are considered a resident for New Jersey tax purposes *unless* you meet all three conditions for nonresident status (see chart above). If New Jersey is not your domicile, you are only

considered a New Jersey resident if you maintain a permanent home and spend more than 183 days here.

**New Jersey Residents Working/Living Abroad.** If New Jersey is your domicile *and* you are considered a New Jersey resident for tax purposes (see chart above), you are subject to tax on income from all

sources (worldwide income) regardless of where you live. New Jersey residents living abroad are subject to the same filing and payment requirements, including estimated payment requirements (see “Estimated Tax” on page 10), as residents living in New Jersey.

**Married/Civil Union Couples and Filing Status.** If both you and your spouse were nonresidents of New Jersey during the entire tax year, and only one of you had income from New Jersey sources, that spouse can file a separate New Jersey return even if a joint federal return was filed. The spouse with income from New Jersey sources calculates income and exemptions as if a federal married, filing separate return had been filed. You have the option of filing a joint return, but in that case, your joint income would be reported in Column A of Form NJ-1040NR.

If one spouse was a nonresident and the other a resident of New Jersey during the entire tax year and both had income from New Jersey sources, separate New Jersey returns can be filed (the nonresident files a nonresident return and the resident files a resident return). Each calculates income and exemptions as if federal married, filing separate returns had been filed. You have the option of filing a joint resident return, but in that case, your joint income would be taxed as if you both were residents.

## Pennsylvania Residents

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

If New Jersey Income Tax was withheld from your wages, you must file a New Jersey nonresident return to get a refund. To stop the withholding of New Jersey Income Tax, complete a New Jersey Employee’s Certificate of Nonresidence in

## TAXPAYERS’ BILL OF RIGHTS

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

### Service—

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

### Appeals—

- ◆ Time to appeal to the Tax Court is generally 90 days.

### Interest on Refunds—

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

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

New Jersey (Form NJ-165) and give it to your employer.

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

**Column A.** Complete column A, lines 15 through 27, showing income from everywhere.

**Column B.** When Pennsylvania residents complete column B, employee compensation from New Jersey sources should not be included on line 15. For Pennsylvania residents line 15, column B, is zero, so enter “0.”

**Withholdings.** If New Jersey Income Tax was withheld, enter the amount from your W-2s on line 48.

**Signed Statement.** Pennsylvania residents employed in New Jersey who had New Jersey Income Tax withheld in error must enclose a signed Statement of New Jersey Nonresidency, which is available on our website at [njtaxation.org](http://njtaxation.org). See “Employee’s Certificate of Nonresidence in New Jersey” under Personal Income Tax Forms.

## Part-Year Nonresidents

**Filing Requirements.** If you became a resident of New Jersey or moved out of this State during the year, and your income from all sources for the entire year was more than the filing threshold amount for your filing status (see chart on page 3), you must file a **resident** return and report the portion of the income you received while you were a New Jersey resident.

If you received income from a New Jersey source while you were a nonresident, and your income from all sources for the entire year was more than the filing threshold amount for your filing status (see chart on page 3), you must file a New Jersey **nonresident** return. This is true even if the income reported for your period of nonresidence was equal to or below the threshold.

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

If you are filing to get a refund and your income from all sources for the entire year was equal to or less than the filing threshold amount, you must enclose a

copy of your federal return. If you did not file a federal return, include a statement to that effect.

**NOTE:** If you had any income while you were a resident of New Jersey, you also may need to file a New Jersey resident return. Allocate your withholdings between the resident and nonresident returns. Include only the actual amount withheld while you were a New Jersey resident on your resident return, and include only the amount withheld while you were a nonresident on your nonresident return. For more information, see Form NJ-1040, New Jersey resident return and instructions.

### Line 15: Wages

**Column A.** Enter the portion of your wages earned while you were a nonresident. Include wages from sources both inside and outside New Jersey.

**Column B.** Enter the portion of your wages from New Jersey sources earned while you were a nonresident (unless you were a Pennsylvania resident).

### Other Income

**Column A.** Enter your interest, dividends, pensions, and all other income from sources both inside and outside New Jersey received while you were a nonresident. Partners and shareholders should see GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*, for instructions on reporting distributive share of partnership income and net pro rata share of S corporation income.

**Column B.** Enter only the income from New Jersey sources that you received while you were a nonresident. Partners and, in general, S corporation shareholders, must prorate the entity's income based on the number of days in the entity's fiscal year that the partner or shareholder was a nonresident divided by 365 (366 for leap years).

**Line 28a: Pension Exclusion.** If you were a New Jersey nonresident for only part of the tax year and had total income from all sources for the *entire year* of \$100,000 or less, and you met the other eligibility requirements, you qualify for a pension exclusion. Prorate the exclusion by the number of months you were a New

<b>AVOIDING COMMON MISTAKES</b>	
Check the following items to avoid mistakes that delay returns and refunds.	
✓	<b>Check name, address, and Social Security number</b> for accuracy. Be sure your Social Security number appears on all documents submitted with your return. Also indicate your state of residency in the space provided.
✓	<b>Use correct form</b> for your tax situation (see chart on page 3).
✓	<b>Use only blue or black ink</b> when completing forms.
✓	<b>Read the instructions</b> before completing the return.
✓	<b>Do not report a loss on Form NJ-1040NR.</b>
✓	<b>Use "STATE WAGES" from Box 16 of your W-2, not federal wages.</b> You may need to adjust any amount received from employment outside New Jersey to reflect New Jersey tax law.
✓	<b>Enclose all W-2s</b> with your return. Also enclose 1099-Rs and 1099-MISCs that list NJ withholdings.
✓	<b>Report estimated payments</b> made in connection with the sale or transfer of real property in New Jersey on line 49, <b>not</b> on line 48.
✓	<b>Complete</b> both column A and column B, lines 15–27.
✓	<b>Use the correct column</b> for your filing status in the Tax Table when calculating tax on line 41.
✓	<b>Request a refund</b> by completing line 59.
✓	<b>Enclose all necessary forms</b> , schedules, and other documents with your return (see page 45).
✓	<b>Check your math.</b>
✓	<b>Sign and date your return.</b> Both spouses must sign a joint return.
✓	<b>Enclose a copy of the death certificate and check the box below the signature line</b> if a refund is due and you want the check issued in the name of the surviving spouse or estate (see page 9).
✓	<b>Send only one return per envelope.</b>
✓	<b>Keep a copy of your return</b> and all supporting documents, schedules, and worksheets.
✓	<b>Make changes or correct mistakes</b> to your original return by filing an amended return (see page 10).

Jersey nonresident. For this calculation, 15 days or more is a month.

**Column B.** No entry is necessary.

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

Instead, calculate your total exclusion as follows:

**Part I.** Total the earned income (wages, net profits from business, partnership income, and S corporation income) you received from all sources for the *entire year*. If this amount was \$3,000 or less and you did not use your entire *prorated* pension exclusion on line 28a, you may be able to use the unclaimed pension exclusion on line 28b if your total income from all sources for the entire year was \$100,000 or less.

**Part II.** If you cannot receive Social Security or Railroad Retirement benefits, but would have been eligible if you had

fully participated in either program, you also may be eligible for an additional exclusion on line 28b.

For more information, see GIT-6, *Part-Year Residents*.

**Line 31: Total Exemption Amount.** You must prorate your total exemptions based on the number of months you were a New Jersey nonresident. For this calculation, 15 days or more is a month.

$$\text{Total Exemptions} \times \frac{\text{Mos. NJ Nonresident}}{12} = \text{line 31}$$

See the instructions for line 31 to calculate the “total exemption” amount to prorate.

### Lines 32 through 36: Deductions.

You can deduct the following based on the actual amounts paid during the time you were a nonresident of New Jersey:

- ♦ Medical expenses, qualified Archer medical savings account (MSA) contributions, and health insurance costs of the self-employed (use Worksheet E on page 25);
- ♦ Alimony and separate maintenance payments;
- ♦ Qualified conservation contributions.

In addition, eligible taxpayers may qualify for:

- ♦ A prorated Health Enterprise Zone (HEZ) deduction;
- ♦ An alternative business calculation adjustment based on the business income (losses) reported during their period of nonresidence.

**Line 48: Total New Jersey Income Tax Withheld.** You must determine from your W-2, W-2G, and/or 1099 statement(s) the amount of New Jersey Income Tax withheld from wages you earned or other payments you received while you were a nonresident. If your W-2 includes only wages you earned while you were a nonresident, report the total New Jersey tax withheld on the W-2. If your employer combined your resident and nonresident wages on the W-2, include only tax withheld while you were a nonresident of New Jersey.

### Line 49: New Jersey Estimated Payments/Credit From 2018 Tax Return.

Enter the amount of estimated payments you made to New Jersey while you were a nonresident. If you made estimated payments both as a resident and as a nonresident, enter only the payments you made to meet your tax liability while you were a nonresident. Also enter any amount you paid to qualify for an extension of time to file.

**Part II: Allocation of Wage and Salary Income Earned Partly Inside and Outside New Jersey.** If you must complete Part II, use the total number of days for your *period of nonresidence*. Check the box at line 15 if you complete this section.

For more information, see GIT-6, *Part-Year Residents*.

## Military Personnel

### Determining Residency

A member of the Armed Forces whose home of record (domicile) is outside New Jersey does not become a resident of this State when assigned to a duty station here. He or she is a *nonresident* for Income Tax purposes.

A member of the Armed Forces whose home of record (domicile) was New Jersey when entering the service remains a *resident* of New Jersey for Income Tax purposes. Your domicile does not change when you are temporarily assigned to duty in another state or country.

However, if you are stationed outside the State and maintain an apartment or a home (either owned or rented) outside New Jersey completely with out-of-pocket payments, you are a *nonresident* for Income Tax purposes.

### Filing Requirements

**Residents.** As a New Jersey resident, you are subject to tax on all your income, regardless of where it is earned, unless the income is specifically exempt from tax under New Jersey law. You must report your military pay, including combat pay, as taxable income on your New Jersey resident return, Form NJ-1040. Mustering-out payments, subsistence and housing allowances are exempt. For

more information, see the resident return instructions.

**Nonresidents.** If you are a nonresident for Income Tax purposes, your military pay is not subject to New Jersey Income Tax. You are not required to file a New Jersey return unless you received income from New Jersey sources other than military pay. Mustering-out payments, subsistence and housing allowances also are exempt. If you had income from New Jersey sources such as a civilian job in off-duty hours, income or gain from property located in New Jersey, or income from a business, trade, or profession carried on in this State, you must file a New Jersey nonresident return, Form NJ-1040NR. However, you should not report your military pay on the wages line in *either* column A (Amount of gross income everywhere) or column B (Amount from New Jersey sources) on Form NJ-1040NR.



Military pensions are exempt from New Jersey Income Tax. (See instructions for line 22.)

If New Jersey Income Tax was withheld in error from your military pay, file a nonresident return to get a refund. To stop future withholding, file Form DD-2058-1 or DD-2058-2 with your finance officer.

**Spouses of Military Personnel.** Federal law allows spouses of military personnel to choose the same legal residence as the service member for state and local tax purposes. The spouse does not have to actually live in the state or live with the service member spouse during the year.

If your spouse is a member of the military and you live in New Jersey but choose a different state as your legal residence, you are not subject to tax on wages earned in New Jersey. If you had New Jersey tax withheld in error or made estimated payments, file a New Jersey Nonresident Income Tax Return (Form NJ-1040NR) to get a refund. Enclose a statement explaining why your wages are exempt along with a copy of your spousal military identification card. Print **MILITARY SPOUSE** at the top of the return. To stop New Jersey Income Tax withholding, file

Form NJ-165, Employee's Certificate of Nonresidence in New Jersey, with your employer.

All other types of income from New Jersey, such as gain from sale of property located in New Jersey, are taxable. If you had other types of income, you must file a New Jersey nonresident return if required (see chart on page 3). Wages earned in New Jersey by a spouse who lives *outside* New Jersey also are subject to New Jersey Income Tax. If you live outside New Jersey, you cannot use form NJ-165 to claim an exemption from New Jersey Income Tax withholding on wages earned in this State as the spouse of a servicemember.

New Jersey law requires that a married couple's filing status for New Jersey purposes be the same as for federal purposes, unless they are a civil union couple. A married couple filing a joint federal return must file a joint return in New Jersey. However, if both are nonresidents and only one had income from New Jersey, that spouse can file a separate New Jersey return. Another exception to this rule is when one spouse is a New Jersey resident and the other is a nonresident for the entire year. In this case, the resident can file a separate return unless both agree to file jointly as residents. If they file a joint resident return, their joint income will be taxed as if they were both residents.

### Extensions

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

### Death Related to Duty

When a member of the Armed Forces serving in a combat zone or qualified hazardous duty area dies as a result of wounds, disease, or injury received there, no Income Tax is due for the tax year the death occurred, or for any earlier years served in the zone or area.

For more information on military personnel (and the rules affecting their spouses), see GIT-7, *Military Personnel*.

## When to File

In general, your New Jersey Income Tax return is due when your federal income tax return is due. If you are a calendar year filer, your 2019 New Jersey Income Tax return is due by April 15, 2020. If you are a fiscal year filer, you must file your New Jersey Income Tax return by the 15th day of the fourth month following the close of the fiscal year.

**Postmark Date.** All New Jersey Income Tax returns postmarked on or before the due date of the return are considered filed on time. Tax returns postmarked after the due date are considered filed late. If the postmark date on your return is after the due date, the filing date for that return is the date the Division received your return, not the postmark date. Interest on unpaid liabilities is assessed from the due date of the return.

## Extension of Time to File

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

### Six-Month Extension

You can receive a six-month extension of time to file your New Jersey nonresident return only if you have paid at least 80% of your tax liability (line 41 of the Form NJ-1040NR you file) through withholdings, estimated payments, or other payments by the original due date, **and**

- 1. Federal extension filed.** You enclose a copy of your federal Application for Automatic Extension with your final return and check the box at the top of your NJ-1040NR (or enter your confirmation number in the space provided at the top of Form NJ-1040NR if you filed the extension application or payment online or by phone); **or**
- 2. No federal extension filed.** You file a request for a six-month extension on Form NJ-630, Application for Extension of Time to File New Jersey Gross Income Tax Return, by the original

due date of the return. You also can file an extension application online until April 15, 2020, at [njtaxation.org](http://njtaxation.org). Taxpayers who file Form NJ-630 will not receive an approved copy. We will notify you only if we deny your request, but not until after you actually file your return.

**NOTE:** If you file a federal extension, you must still file Form NJ-630 by the original due date if you need to make a payment to meet the 80% requirement.

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

**If you fail to meet the requirements outlined for an extension, or you fail to file your return by the extended due date, we will deny your extension request and impose penalties and interest from the original due date of the return. (See "Penalties, Interest, and Collection Fees" on page 10.)**

### Military Extensions

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

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

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

statement with your return to explain the reason for the extension.

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

Enclose a statement of explanation with your return when you file. No interest or penalties will be assessed during a valid extension for service in a combat zone or qualified hazardous duty area. This extension also applies to your spouse if you file a joint return.

## How to Pay

You must pay the balance of tax due in full by the original due date of the return. You can make your payment by check or money order, electronic check (e-check), or credit card. If you owe less than \$1, you do not have to make a payment.

**Check or Money Order.** If you owe tax and are sending the payment with your return, complete Form NJ-1040NR-V, entering the amount of tax due in the boxes on the voucher. Form NJ-1040NR-V is available on the Division's website (*njtaxation.org*).

Make your check or money order payable to: **State of New Jersey – TGI.** Write your Social Security number on the check or money order. If you are filing a joint return, include the Social Security numbers for both of you in the same order the names are listed on the return. Send your payment for the balance due with the voucher in the same envelope with your tax return. (See "Where to Mail Your Return" below.)

If you are paying a balance due for 2019 and also making an estimated payment for 2020, use separate checks or money orders for each payment. Send your 2020 estimated payment with an NJ-1040-ES voucher to the address on that payment voucher. **Do not include the estimated payment with your 2019 Income Tax return.**

**Electronic Check (e-check).** You may be able to pay your 2019 taxes or make an estimated payment for 2020 by e-check on the Division's website (*njtaxation.org*). If you do not have internet access, you can make an e-check payment by contacting the Division's Customer Service Center or by visiting a Regional Information Center (see page 46). Do not send in the payment voucher if you pay by e-check.

You will need your Social Security number and date of birth to make an e-check payment. The Social Security number you enter must match the first Social Security number shown on the form related to your payment, and the date of birth you enter must be the date of birth for that person.

### NOTE:

- (1) You must enter your Social Security number and date of birth properly, or you will not be able to pay by e-check.
- (2) If you are filing a New Jersey return for the first time, or your filing status is different than the filing status on your 2018 return, you may not be able to pay by e-check.
- (3) New Jersey will not accept e-check payments made using an account that is funded from a financial institution outside the United States.

**Credit Card.** You can pay your 2019 taxes or make an estimated tax payment for 2020 online (*njtaxation.org*) or by phone (1-888-673-7694) and use a Visa, American Express, MasterCard, or Discover credit card. You also can pay by credit card by contacting the Division's Customer Service Center or by visiting a Regional Information Center (see page 46). Fees apply when you pay by credit card. The fee is added to your actual tax payment. Do not send in the voucher if you pay your taxes by credit card.

**Time Limit for Assessing Additional Taxes.** The Division of Taxation has three years from the date you filed your return or the original due date of the return, whichever is later, to send you a bill for additional taxes you owe. There is no time limit if you did not file your return,

or if you filed a false or fraudulent return with the intent to evade tax. The time limit may be extended if:

- ♦ You amended or the IRS adjusted your federal taxable income;
- ♦ You amended your New Jersey taxable income;
- ♦ You entered into a written agreement with the Division extending the time to make an assessment;
- ♦ You omitted more than 25% of your gross income on your New Jersey Income Tax return; or
- ♦ The Division issued an erroneous refund as a result of fraud or misrepresentation by you.

## Where to Mail Your Return

Mail your NJ-1040NR, related enclosures, payment voucher, and check or money order for any tax due. **Send only one return per envelope.**

### Mail Your Return to:

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

## Refunds

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

**Time Period for Refunds.** To get a refund, you generally must file your return within three years from the date the return was due (including extensions). If you and the Division agree in writing to extend the period of assessment, the period for filing a refund claim also will be extended.

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

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



You will need your bank's 9-digit routing number and your account number to pay 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.

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

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

### Deceased Taxpayers

If a person received income in 2019 but died before filing a return, the surviving spouse or personal representative (executor or administrator of an estate or anyone who is in charge of the decedent's personal property) should file the New Jersey return. The due date for filing is the same as for federal purposes.

**Filing Status.** Use the same filing status that was used on the final federal income tax return, unless the decedent was a partner in a civil union. (See "Filing Status" on page 12.)

### Name and Address

- ♦ *Joint return.* Write the name and address of the decedent and the surviving spouse in the name and address fields.
- ♦ *Other filing status.* Write the decedent's name in the name field and the personal representative's name and address in the remaining fields. Print

"Deceased" and the date of death above the decedent's name.

**Exemptions and Deductions.** Prorate exemptions or deductions only if the decedent was a resident of New Jersey for part of the year and a nonresident for part of the year.

### Signatures

- ♦ *Personal representative.* A personal representative filing on behalf of a deceased taxpayer must sign the return in his or her official capacity. If it is a joint return, the surviving spouse also must sign.
- ♦ *No personal representative.* If filing a return when there is no personal representative for the deceased, the surviving spouse signs the return and writes "Filing as Surviving Spouse" or "Filing as Surviving Civil Union Partner" in the signature section.

If there is no personal representative and there is *no* surviving spouse, the person in charge of the decedent's property must file and sign the return as "personal representative."

### TAX TIP

If there is a refund due and you want the Division to issue the check to the decedent's surviving spouse or estate:

- ♦ Check the box below the signature line; and
- ♦ Enclose a copy of the decedent's death certificate (if an estate, also include the Surrogate's Short Certificate).

**Income in Respect of a Decedent.** If you had the right to receive income that the deceased person would have received had they lived, and the income was not

included on the decedent's final return, you must report it on your own return when you receive it. Include the income on line 26 as "Other" income.

### Estates and Trusts

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

Revocable grantor trusts must file Form NJ-1041 when there is sufficient nexus with New Jersey and the statutory filing requirement is met. For more information, see the NJ-1041 instructions.

### Filing Requirements for Beneficiaries.

The net income earned by an estate or trust does not retain its character (i.e., interest, partnership income); rather, it is a specified income category – "Net Gains or Income Derived Through Estates or Trusts." You must report the Total Distribution and New Jersey Source Income shown on your Schedule NJK-1, Form NJ-1041, as net income from estates or trusts on line 26, Other Income. If you did not receive a Schedule NJK-1, you must adjust the interest, dividends, capital gains, business or partnership income, etc., listed on your federal K-1 to reflect New Jersey tax law. Net the adjusted amounts, and include the total on line 26. Enclose a copy of your NJK-1 or federal K-1 with your return.

If the income from a grantor trust is reportable by or taxable to the grantor for federal income tax purposes, it also is taxable to the grantor for New Jersey Income Tax purposes. See instructions for line 26 for reporting requirements.

### Partnerships

A partnership is not subject to Gross Income Tax. Individual partners are subject

to tax on the income they earned from the partnership under the Internal Revenue Code and the New Jersey Gross Income Tax Act. See page 22 for information on reporting income from a partnership. Every partnership that has a New Jersey resident partner or income from New Jersey sources must file a New Jersey Partnership Return, Form NJ-1065, by the 15th day of the fourth month following the close of the partnership's tax year. For more information on partnership filing, see Form NJ-1065 and instructions.

## Estimated Tax

*Estimated tax* means the amount that you estimate to be your Income Tax for the tax year after subtracting withholdings and other credits.



You must make estimated payments using Form NJ-1040-ES if your estimated tax is more than \$400. Instructions for calculating your estimated tax and making the payments accompany the form. Review the amount of New Jersey Income Tax on your expected income (after deductions and credits) to determine if you need to make estimated payments for 2020.

You can avoid making estimated payments by asking your employer to withhold more tax from your wages. To do this, complete Form NJ-W4 and give it to your employer. Failure to file a Declaration of Estimated Tax or to pay all or part of an underpayment *will result in interest charges* on the underpayment.

**Underpayment of Estimated Tax.** If you failed to make all of the required estimated payments, you should complete Form NJ-2210NR, Underpayment of Estimated Tax by Nonresident Individuals, to determine if interest is due and calculate the amount. Enter on line 46 the amount of interest due from line 19, Form NJ-2210NR. Check the box at line 46 and enclose Form NJ-2210NR with your return.

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

## Amended Returns

If you received an additional tax statement (W-2 or 1099) after filing your return, or you found that you made a mistake on your return, file an amended nonresident return by completing a new NJ-1040NR and writing **AMENDED** across the top. If you are amending an item that requires supporting documentation, enclose the applicable document, schedule, or form. If your original return was filed electronically, enclose *all* supporting documents (W-2, NJK-1, etc.) that you would have enclosed if you had filed the original return on paper — including those that support items that are not being amended. Do not use Form NJ-1040X to amend a nonresident return.

### Changes in Your Federal Income Tax.

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

## Accounting Method

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

## Rounding Off to Whole Dollars

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

## Penalties, Interest, and Collection Fees

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

### Late Filing Penalty

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

### Late Payment Penalty

5% of the outstanding tax balance may be imposed.

### Interest

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

### Collection Fees

In addition, if your tax bill is sent to our collection agency, a referral cost recovery fee of 10.7% of the tax due will be added to your liability. If a certificate of debt is issued for your outstanding liability, a fee for the cost of collection of the tax may also be imposed.

## Signatures

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

**Preparer Authorization.** Because of the strict provisions of confidentiality, Division of Taxation personnel cannot discuss your return or enclosures with anyone other than you without your written authorization. If you want a Division of Taxation representative to discuss your tax return with the person who signed your return with the person who signed your return as your "Paid Tax Preparer," check the box above the preparer's signature line to give your permission.

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

**NOTE:** Preparers that reasonably expect to prepare 11 or more individual resident Income Tax returns (including those filed for trusts and estates) during the tax year must use electronic methods to file those returns if an electronic filing option is available. A tax preparer is liable for a penalty of \$50 for each return he or she fails to file electronically when required to do so.

### Keeping Tax Records

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

### Privacy Act Notification

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

The Division of Taxation uses your Social Security number primarily to account for and give credit for tax payments. We also use Social Security numbers to administer and enforce all tax laws for which we are responsible.

### Federal/State Tax Agreement

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


### Fraudulent Return

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

## Name and Address

Print or type your name (last name first), complete address, and ZIP Code in the spaces provided. If you are filing jointly, include your spouse's name. Your refund and next year's form will be sent to the address you provide. If your legal residence and the address on the return are different, enclose a statement of explanation to avoid a processing delay.

**Change of Address.** Check the "Change of Address" box if your address has changed since you last filed a New Jersey return.

**New for 2019**  **Foreign Address.** Fill in the oval if your mailing address is outside the United States.

## Social Security Number

Enter your Social Security number in the spaces provided on the return. If you are filing jointly, enter both filers' numbers in the same order as the names.

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

**NOTE:** You cannot use a copy of Form W-7 (or W-7A) in place of a valid Social Security number, ITIN, or ATIN for a dependent when completing line 14, Dependents' Information.

## State of Residency

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

## NJ Residency Status

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

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

## Filing Status (lines 1–5)

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

**Civil Unions.** Partners in a civil union recognized under New Jersey law **must file** their New Jersey Income Tax returns using the same filing statuses as spouses under New Jersey Gross Income Tax Law. Civil union partners cannot use the filing status single.

More information on civil unions, including legally sanctioned same-sex relationships established outside New Jersey, is available on the Division's website ([njtaxation.org](http://njtaxation.org)).

**Any reference in these instructions to a spouse also refers to a spouse who entered into a valid same-sex marriage in another state or foreign nation and a partner in a civil union (CU) recognized under New Jersey law.**

**Single.** Your filing status is single if you are not married or not a partner in a civil union on the last day of the tax year, and you do not qualify to file as head of household or qualifying widow(er)/surviving CU partner (see below).

**Married/Civil Union Couples.** If both you and your spouse were nonresidents for the entire tax year, and only one of you had income from New Jersey sources, that spouse can file a separate New Jersey return even if a joint federal return was filed. The spouse with income from New Jersey sources calculates income and exemptions as if a federal married, filing separate return had been filed. You have the option of filing a joint return, but in that case, your joint income would be reported in column A of Form NJ-1040NR.

If one spouse was a nonresident and the other a resident during the entire tax year and both had income from New Jersey sources, separate New Jersey returns can be filed (the nonresident files a

nonresident return and the resident files a resident return). Each calculates income and exemptions as if federal married, filing separate returns had been filed. You have the option of filing a joint resident return, but in that case, your joint income would be taxed as if you both were residents.

If you are filing separately, enter your spouse's Social Security number in the spaces provided under line 3.

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

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

**Qualifying Widow(er)/Surviving CU Partner.** If your spouse died during 2019, you can file a joint return for the two of you as long as you did not remarry or enter into a new civil union before the end of the year. You can use the filing status "qualifying widow(er)/surviving CU partner" for 2019 **only** if your spouse/ CU partner died in either 2017 or 2018, you did not remarry or enter into a new civil union before the end of 2019, and you met the other requirements to file as qualifying widow(er) with dependent child for federal purposes.

**Domestic Partners.** If you were a member of a domestic partnership registered in New Jersey, you are not considered to be married or in a civil union. Do not use either the joint or separate filing statuses at lines 2 and 3. However, if you also entered into a legally sanctioned same-sex relationship outside New Jersey, you may still be able to use the joint or separate filing statuses for married/CU couples.

For more information, see the Division's website ([njtaxation.org](http://njtaxation.org)) and GIT-4, *Filing Status*.

## Exemptions

### Line 6: Regular Exemptions

You can claim a personal exemption for yourself, even if you can be claimed as a dependent on someone else's return (e.g., your parents claim you as a dependent on their return). The box for "Yourself" is already checked. Also check the spouse/CU partner box if you are married or in a civil union and filing a joint return.

You can claim an exemption for your domestic partner if you were a member of a domestic partnership that was registered in New Jersey on the last day of the tax year, but **only if they do not file a New Jersey return**. *You must enclose a copy of your New Jersey Certificate of Domestic Partnership the first time you claim the exemption, and you may be asked to provide additional information.* Check the domestic partner box if you are claiming this exemption. Add the number of boxes checked and enter the total in the box on line 6.

### Line 7: Age 65 or Older

You are eligible for an additional exemption if you were 65 or older on the last day of the tax year. An additional exemption also is available for your spouse if they were 65 or older on the last day of the tax year and you are filing a joint return. You cannot claim this exemption for a domestic partner or for your dependents. *You must enclose proof of age such as a copy of a birth certificate, driver's license, or church records with your return the first time you claim the exemption(s).* Check the appropriate box(es). Add the number of boxes checked and enter the total on line 7.

### Line 8: Blind or Disabled

You are eligible for an additional exemption if you were blind or disabled on the last day of the tax year. An additional exemption also is available for your spouse if they were blind or disabled on the last day of the tax year and you are filing a joint return. You cannot claim this exemption for a domestic partner or for your dependents. "Disabled" means total and permanent inability to engage in any substantial gainful activity because of any

physical or mental impairment, including blindness. *You must enclose a copy of the doctor's certificate or other medical records evidencing legal blindness or total and permanent disability with your return the first time you claim the exemption(s).* This information does not need to be submitted each year as long as there is no change in your condition. Check the appropriate box(es). Add the number of boxes checked and enter the total on line 8.

### Line 9: Veteran Exemption

**New for 2019** Beginning with Tax Year 2019, the veteran exemption increased to \$6,000. You can claim the exemption if you are a military veteran who was honorably discharged or released under honorable circumstances from active duty in the Armed Forces of the United States by the last day of the tax year. An additional exemption also is available for your spouse if they are a military veteran who was honorably discharged or released under honorable circumstances and you are filing a joint return. You cannot claim this exemption for a domestic partner or for your dependents. You must provide official documentation showing that you were honorably discharged or released under honorable circumstances from active duty the first time you claim the exemption(s). Your documentation must list your character of service (discharge). A list of acceptable documentation and ways to submit it is available on our website at [njtaxation.org](http://njtaxation.org). You must check the box(es) for the number of exemptions you are claiming or the exemption(s) will be disallowed. Also, enter the total number of veteran exemptions in the box on line 9. The number of boxes checked must equal the number of exemptions claimed.

### Line 10: Dependent Children

You can claim an exemption for each dependent child who qualifies as your dependent for federal tax purposes. Enter the number of your dependent children on line 10.

### Line 11: Other Dependents

You can claim an exemption for each other dependent who qualifies as your dependent for federal tax purposes. Enter the number of your other dependents on line 11.

### Line 12: Dependents Attending Colleges

You can claim an additional exemption for each dependent student if all the requirements below are met. **You cannot claim this exemption for yourself or your spouse or your domestic partner.**

#### Requirements

- ◆ Student must be claimed as your dependent on line 10 or 11.
- ◆ Student must be **under age 22** on the last day of the tax year. (This means the student will not turn 22 until 2020 or later.)
- ◆ Student must attend full-time. "Full-time" is determined by the school.
- ◆ Student must spend at least some part of each of five calendar months of the tax year at school.
- ◆ The educational institution must be an accredited college or postsecondary school, maintain a regular faculty and curriculum, and have a body of students in attendance.
- ◆ You must have paid one-half or more of the tuition and maintenance costs for the student. Financial aid received by the student is not calculated into your cost when totaling one-half of your dependent's tuition and maintenance. However, the money earned by students in college work study programs is income and is taken into account.

Enter the number of exemptions for your qualified dependents attending colleges on line 12.

### Lines 13a, 13b, and 13c: Totals

Add lines 6, 7, 8, and 12 and enter the total on line 13a.

Add lines 10 and 11 and enter that total on line 13b.

Enter the amount from line 9 on line 13c.

**Gross Income** includes the following:

- ♦ Wages and other compensation;
- ♦ Interest and dividends;
- ♦ Earnings on nonqualified distributions from (1) qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust program (NJBEST) accounts, or (2) qualified state 529A Achieving a Better Life Experience program (ABLE) accounts;
- ♦ Net profits from business, trade, or profession;
- ♦ Net gains or income from sale or disposition of property;
- ♦ Pensions, annuities, and IRA withdrawals;
- ♦ Net distributive share of partnership income;
- ♦ Net pro rata share of S corporation income;
- ♦ Net rental, royalty, and copyright income;
- ♦ Net gambling winnings, including New Jersey Lottery winnings from prize amounts over \$10,000;
- ♦ Alimony;
- ♦ Estate and trust income;
- ♦ Income in respect of a decedent;
- ♦ Prizes and awards, including scholarships and fellowships (unless they satisfy the conditions on page 22);
- ♦ Value of residence provided by employer;
- ♦ Fees for services rendered, including jury duty.

New Jersey gross income also **includes** the following that are not subject to federal income tax:

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

to run for election to the State's highest office. As a condition of their receipt of public financing, candidates must agree to participate in two debates, which provide the public with an opportunity to hear the views of each candidate. For more information on the Gubernatorial Public Financing program, contact the New Jersey Election Law Enforcement Commission at 1-888-313-ELEC (toll-free within New Jersey) or 609-292-8700 or write to:

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

Lists of contributors to gubernatorial candidates and copies of reports filed by gubernatorial candidates are available on the Election Law Enforcement Commission website at: [elec.state.nj.us](http://elec.state.nj.us).

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

## Line 14: Dependents' Information

Enter the full name, Social Security number, and birth year for each dependent child or other dependent you claimed on lines 10 and/or 11. If you have more than four dependents, enter the information for your first four dependents on lines 14a-d. Enclose a statement with the return listing the information for your *additional* dependents.

The dependents you list also must qualify as your dependent children or other dependents for federal tax purposes. Enter the same Social Security number, individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN) for each dependent that you entered on your federal return. If you do not provide a valid Social Security number, ITIN, or ATIN for a dependent

claimed on lines 10 and/or 11, the exemption will be denied.

To get an ATIN, file Form W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions, with the Internal Revenue Service. See page 12 for information on getting a Social Security number or ITIN.

## Gubernatorial Elections Fund

The Gubernatorial Elections Fund, financed by taxpayer-designated \$1 contributions, provides partial public financing to qualified candidates for the office of Governor of New Jersey. With its contribution and expenditure limits, the Gubernatorial Public Financing program has since 1977 assisted in 75 candidates, allowing candidates to conduct their campaigns free from the improper influence of excessive campaign contributions. Operation of the program also has permitted candidates of limited financial means

## Driver's License Number

Enter your Driver's License or state Non-Driver Identification Card number, including the two-letter abbreviation of the issuing state. Providing this information is voluntary. If filing jointly, enter the number of the person whose Social Security number is listed first on the return. If that spouse does not have an identification number, enter the other spouse's. If you and/or your spouse do not have one of these, *leave the boxes blank*. We may use this information to validate your identity in our effort to combat identity theft and fraudulent filing.

**Income (Lines 15–27)**

Enter on lines 15 through 27 any income received as a nonresident of New Jersey during the tax year.

In column A, report your gross income from all sources (both inside and outside New Jersey). **These amounts cannot be copied from the amounts reported on the federal return.** The income you report is what would be taxable if you were a New Jersey resident. Married/civil

union couples filing a joint return must report the income of both spouses in column A, even if only one had income from New Jersey.

In column B, enter your income from New Jersey sources. For every entry in column A, there must be an entry on the corresponding line in column B. If none of your income is from New Jersey sources, enter “0” in column B. Your final tax liability is based on the percentage of your income from New Jersey sources.

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

**Reporting Losses.** If you have a net loss in any category of income, follow these principles when completing lines 15–26 of your NJ-1040NR:

- ♦ You cannot report a loss as such (e.g., in parentheses or as a negative number) on your NJ-1040NR.
- ♦ You can apply a loss in one category against other income in the same category. For example, you can subtract gambling losses from gambling winnings during the tax year.
- ♦ You cannot apply a net loss in one category of income against income or gains in a different category on your NJ-1040NR. For example, you cannot subtract a net loss from the sale of property from net income in any other categories (wages, partnership income, etc.).
- ♦ If you have a net loss in any income category, make no entry on that line of your NJ-1040NR. Do not enter zero. Do not enter the amount of the loss in parentheses or as a negative number.
- ♦ No carryback or carryover of losses is allowed when reporting income on your NJ-1040NR.

**Exempt (Nonreportable) Income**

The following income is not taxable to residents or nonresidents. These items should **not** appear anywhere on your nonresident return (column A or column B).

- ♦ Federal Social Security;
- ♦ Railroad Retirement (Tier 1 and Tier 2);
- ♦ United States military pensions and survivor’s benefit payments;
- ♦ Life insurance proceeds received because of a person’s death;
- ♦ Employee’s death benefits;
- ♦ Permanent and total disability, including VA benefits;
- ♦ Temporary disability received from the State of New Jersey or as third-party sick pay;
- ♦ Workers’ Compensation;
- ♦ Gifts and inheritances;
- ♦ Qualifying scholarships or fellowship grants;
- ♦ New Jersey Lottery winnings from prizes in the amount of \$10,000 or less;
- ♦ Unemployment Compensation received from the state (but not supplemental unemployment benefit payments);
- ♦ Family Leave Insurance (FLI) benefits;
- ♦ Interest and capital gains from (1) obligations of the State of New Jersey or any of its political subdivisions; **or** (2) direct federal obligations exempt under law, such as U.S. Savings Bonds and Treasury Bills, Notes, and Bonds;
- ♦ Earnings on qualified distributions from (1) qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust program (NJBEST) accounts, or (2) qualified state 529A Achieving a Better Life Experience program (ABLE) accounts;
- ♦ Distributions paid by mutual funds to the extent the distributions are attributable to interest earned on federal obligations;
- ♦ Certain distributions from “New Jersey Qualified Investment Funds”;
- ♦ Employer and employee contributions to 401(k) Salary Reduction Plans (but **not** federal Thrift Savings Funds);
- ♦ Some benefits received from certain employer-provided cafeteria plans (but not salary reduction or premium conversion plans). See Technical Bulletin TB-39;
- ♦ Benefits received from certain employer-provided commuter transportation benefit plans (but not salary reduction plans). See Technical Bulletin TB-24R;
- ♦ Contributions to and distributions from Archer MSAs if they are excluded for federal income tax purposes;
- ♦ Direct payments and benefits received under homeless persons assistance programs;
- ♦ Income tax refunds (New Jersey, federal, and other jurisdictions);
- ♦ Welfare;
- ♦ Child support;
- ♦ Amounts paid as reparations or restitution to Nazi Holocaust victims;
- ♦ Assistance from a charitable organization, whether in the form of cash or property;
- ♦ Cancellation of debt;
- ♦ Amounts received as damages for wrongful imprisonment;
- ♦ Qualified disaster relief payments excluded under IRC §139;
- ♦ Payments from the September 11th Victim Compensation Fund.

**Line 15: Wages, Salaries, Tips, etc.****COLUMN A**

Enter the total wages, salaries, tips, fees, commissions, bonuses, and other payments you received for services performed as an employee. Include all

payments, whether in cash, benefits, or property.

Enter the total of State wages, salaries, tips, etc., from **all** employment both inside and outside New Jersey. **Take the amount from the "State wages" box on your W-2s.** (See Box 16 on the sample W-2 on page 16.) You must enclose all W-2s with your tax return.

**NOTE:** The "State wages" figure on your W-2s from employment outside New Jersey may need to be adjusted to reflect New Jersey tax law. For example, if you had a Section 125 cafeteria plan that is taxable for New Jersey purposes but is not included in box 16 of your W-2, you must add that amount back into your State wages.

Nonresident servicepersons, see page 6.

**Do not include pension and annuity income or early retirement benefits on line 15.** Report this income on line 22.

**Retirement Plans.** Under New Jersey law, contributions to retirement plans (other than 401(k) plans) are included in State wages on the W-2 in the year the wages are earned. This may cause your State wages (Box 16) to be higher than your federal wages (Box 1).

**Meals and/or Lodging.** You can exclude meals and/or lodging reported as wages on your W-2 if:

1. The meals and/or lodging were provided on the business premises of your employer; and
2. The meals and/or lodging were provided for the convenience of your employer; and  
*For lodging only:*
3. You were required to accept the lodging as a condition of your employment.

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

New Jersey State Police officers **cannot** exclude food and maintenance payments received as part of their union contract. These payments do not meet the criteria above.

**Employee Business Expenses.**

Employee business expenses are **not** deductible for New Jersey tax purposes. However, you can exclude reimbursements for employee business expenses reported as wages on your W-2 if:

1. The reimbursements are for job-related expenses;
2. You are required to and do account for these expenses to your employer; and

3. You are reimbursed by your employer in the exact amount of the allowable expenses.

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

**Federal Statutory Employees.** If you are considered a "statutory employee" for federal tax purposes, you cannot deduct your business expenses unless you are self-employed or an independent contractor under New Jersey law. The federal label of "statutory employee" has no meaning for New Jersey tax purposes. Business expenses can only be deducted from the business income of a self-employed individual. See the instructions for Schedule NJ-BUS-1, Part I (Net Profits From Business) on page 31.

**Moving Expenses.** Moving expenses are **not** deductible for New Jersey Income Tax purposes. You can, however, exclude reimbursements for the following moving expenses if you met the federal requirements to claim moving expenses that were in effect on December 31, 2017, and the expenses were included in wages on your W-2:

1. The cost of moving your household goods and personal effects from the old home to the new home.
2. The actual expenses you incurred for traveling, meals, and lodging when moving yourself and your family from your old home to your new home.

Reimbursements for any other moving expenses **cannot** be excluded from income.

If you received excludable reimbursements for moving expenses that were included in wages on your W-2, enclose a statement explaining the amount you are excluding and your reasons.

**Compensation for Injuries or Sickness.** Certain amounts received for personal injuries or sickness are not subject to tax.

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

22222		Void <input type="checkbox"/>	a Employee's social security number	For Official Use Only OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation	2 Federal income tax withheld	
c Employer's name, address, and ZIP code			3 Social Security wages	4 Social Security tax withheld	
d Control Number			5 Medical insurance and tips	6 Medicare tax withheld	
			7 Social Security tips	8 Allocated tips	
e Employee's name and address			9 State income tax	10 Federal income tax withheld	
f Employee's address and ZIP code			11 Nonqualified plans	12a See instructions for box 12	
			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b	
			14 Other UI/WF/SWF - \$146.20 DI - \$58.48 DI P.P. #(Private Plan No.)	12c	
				12d	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
NJ	234-567-890/000	42,250.00	525.00		
FLI P.P. #		(Private Plan No.)	27.52 - FLI	20 Locality name	
Form <b>W-2</b> Wage and Tax Statement			2019 Department of the Treasury—Internal Revenue Service For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.		



You can exclude such amounts included as wages on your W-2 if:

1. The payments were compensation for wage loss that resulted from absence due to your injury or sickness; and
2. The payments were due and payable under an enforceable contractual obligation under the plan; and
3. The payments were not related to sick leave wage continuation, which is largely discretionary and payments are made regardless of the reason for absence from work.

If such payments are included in wages on your W-2, enclose Form NJ-2440.

#### COLUMN B

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

Pennsylvania residents, see page 4. Non-resident servicepersons and nonmilitary spouses of military personnel, see page 6.

If you had wage/salary income earned partly inside and partly outside New Jersey, and you cannot easily determine the amount of income from New Jersey, see Part II on page 30.

**TAX TIP** Check the box at line 15 if you complete lines 64-70 (Part II, Allocation of Wage and Salary Income Earned Partly Inside and Outside New Jersey).

Do not use Part II if your wage/salary income is based on volume (the amount of sales or amount of business transacted). Instead, enter on line 15 the portion of your wage/salary income calculated using the following formula:

$$\frac{\text{NJ Vol.}}{\text{Total Vol.}} \times \text{Vol. Income} = \text{line 15, col. B}$$

The location where the services or sales were actually performed is the deciding factor when determining where the business was transacted. You must enclose an explanation of how you calculated the amount of wage/salary income.

## Line 16: Interest Income

### COLUMN A

Enter all of your reportable interest from sources both inside and outside New Jersey on line 16, column A. New Jersey reportable interest income includes interest from the following:

- Banks;
- Savings and loan associations;
- Credit unions;
- Savings accounts;
- Earnings on nonqualified distributions from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust program (NJBEST) accounts;
- Earnings on nonqualified distributions from qualified state 529A Achieving a Better Life Experience program (ABLE) accounts;
- Distributions from Coverdell education savings accounts (ESAs), but only the earnings portion;
- Checking accounts;
- Bonds and notes;
- Certificates of deposit;
- Ginnie Maes;
- Fannie Maes;
- Freddie Macs;
- Repurchase agreements;
- Life insurance dividends;
- Obligations of states and their political subdivisions, other than New Jersey;
- Any other interest not specifically exempt.

If the amount on line 16, column A, is more than \$1,500, enclose a copy of Schedule B, federal Form 1040.

### Interest to be Reported on Other Lines.

If you received interest that was earned and paid to a sole proprietorship, a partnership, an S corporation, or an estate or trust, do not include the interest on line 16. Your portion of the interest from these sources will be included as follows:

- *Sole proprietorship*: Schedule NJ-BUS-1, Part I.
- *Partnership*: Schedule NJ-BUS-1, Part III.

- *S Corporation*: Schedule NJ-BUS-1, Part IV.
- *Estate or Trust*: Form NJ-1040NR, line 26 (Grantor Trusts, see the instructions for line 26.)

**NOTE:** If you received a Form 1099 from a partnership or an S corporation for interest paid or deemed to have been paid to you, you must include that interest on line 16, column A.

For more information on reporting partnership or S corporation income, see GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*.

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

**Tax-Exempt Interest Income.** Do not report tax-exempt interest on line 16. New Jersey tax-exempt interest income includes interest from:

- Obligations of the State of New Jersey or any of its political subdivisions;
- Direct federal obligations such as U.S. Savings Bonds and Treasury Bills, Notes, and Bonds;
- Earnings on qualified distributions from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust program (NJBEST) accounts;
- Earnings on qualified distributions from qualified state 529A Achieving a Better Life Experience program (ABLE) accounts;
- Sallie Maes;
- CATS;
- TIGRs;
- Certain distributions from New Jersey qualified investment funds;
- Distributions paid by mutual funds to the extent the distributions are attributable to interest earned on federal obligations.

**New Jersey Qualified Investment Funds.** A New Jersey qualified investment fund is a regulated investment company in which at least 80% of the fund's investments (other than cash or

receivables) are obligations issued either directly by the federal government or the State of New Jersey or any of its political subdivisions. The fund must complete and keep Form IF-1, Certification of Qualified Investment Fund, to document its status. This certification does not need to be filed with the Division of Taxation but must be made available upon request.

If you received a distribution from a qualified investment fund, you can exclude from your income the portion of the distribution that comes from the qualified exempt obligations. Report any taxable portion as dividends on line 17. By February 15, shareholders should be notified by the New Jersey qualified investment fund of the portion of their distribution that can be excluded from income. Contact your broker to determine whether your fund qualifies.

**Do not include interest earned on your IRA(s) on line 16.** If you made a withdrawal from your IRA, see the instructions for line 22.

For more information on tax-exempt interest income, see GIT-5, *Exempt Obligations*.

#### COLUMN B

**Do not report interest from personal accounts.** Only report interest received as a result of a business or profession carried on in New Jersey and not properly reportable as net profits from business, distributive share of partnership income, net income from estates or trusts, or net pro rata share of S corporation income on line 16, column B. (See instructions for line 16, column A.)

### Line 17: Dividends

#### COLUMN A

Enter the dividends you received during the year from investments (e.g., from stocks, mutual funds) or other income-producing activities that do not constitute a trade or business. The total reportable dividends received, **regardless of where earned**, must be included.

**Dividends to be Reported on Other Lines.** If you received dividends that were earned and paid to a sole proprietorship,

a partnership, an S corporation, or an estate or trust, do not include the dividends on line 17. Your portion of the dividends from these sources will be included as follows:

- ♦ *Sole proprietorship:* Schedule NJ-BUS-1, Part I.
- ♦ *Partnership:* Schedule NJ-BUS-1, Part III.
- ♦ *S Corporation:* Schedule NJ-BUS-1, Part IV.
- ♦ *Estate or Trust:* Form NJ-1040NR, line 26 (Grantor Trusts, see the instructions for line 26).

For more information on reporting partnership or S corporation income, see GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*.

**Capital Gains Distributions.** Do not report capital gains distributions you received from mutual funds or other regulated investment companies on this line. This income is reported on line 61, Part I (see page 30).

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

**Insurance Premiums.** Dividends you received from insurance companies are not reportable unless the amount you received is more than the premiums paid. Any interest from accumulated insurance dividends is reportable and you must include it on line 16, column A.

#### COLUMN B

**Do not report dividends from personally held securities.** Only report dividends received as a result of a business or profession carried on in New Jersey and not properly reportable as net profits from business, distributive share of partnership income, net income from estates or trusts, or net pro rata share of S corporation income on line 17, column B. (See instructions for line 17, column A.)

### Line 18: Net Profits From Business

#### COLUMN A

Complete Part I of Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on line 18, column A, the amount from line 4 of Part I. **If the amount on line 4 is a loss, enter "0" on line 18, Column A.** Enclose Schedule NJ-BUS-1 and a copy of the federal Schedule C (or C-EZ or F) for each business with your return (see page 31).

#### COLUMN B

Enter the portion of your business income that comes from New Jersey sources. If zero, enter "0." If you carry on business both inside and outside New Jersey, you must complete and enclose Form NJ-NR-A for each business.

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

### Line 19: Net Gains or Income From Disposition of Property

#### COLUMN A

Enter your net gains from Part I, line 63. **If the amount on line 63 is zero, enter "0" on line 19, column A** (see page 30).

#### COLUMN B

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

### Line 20: Net Gains or Income From Rents, Royalties, Patents, and Copyrights

#### COLUMN A

Complete Part II of Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on line 20, column A, the amount from line 4 of Part II. **If the amount on line 4 is a loss, enter "0" on line 20, column A.** Enclose Schedule NJ-BUS-1 with your return (see page 31).

**COLUMN B**

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

**Line 21: Net Gambling Winnings**

**COLUMN A**

Enter your net gambling winnings from both inside and outside New Jersey. You can deduct your gambling losses from your winnings that occurred in the same year. If the net amount is zero or less, enter "0."

New Jersey Lottery winnings from prize amounts over \$10,000 are taxable for New Jersey purposes. The individual prize amount determines taxability, not the total New Jersey Lottery winnings over the year. Do not include any New Jersey Lottery winnings from prizes of \$10,000 or less. However, you can subtract your New Jersey Lottery losses from your other gambling winnings.

You must be able to prove the gambling losses you used to reduce the winnings reported on your New Jersey return. Proof of losses may include a daily log or journal of wins and losses, canceled checks, losing race track pari-mutuel tickets, losing lottery tickets, etc. Letters from casinos that "rate" the gambling activity of an individual or "estimate" losses are acceptable as part of the evidence required to prove losses.

If you net gambling winnings with gambling losses, you should enter the total winnings and total losses on a supporting schedule. Although no specific schedule is required to prove gambling losses, it may eliminate certain questions if your return is selected for audit.

For more information, see Technical Bulletin TB-20(R).

**COLUMN B**

Enter your net gambling winnings from New Jersey sources. Gambling losses from sources outside New Jersey cannot be used to offset gambling winnings from New Jersey sources. If zero, enter "0."

**Line 22: Pensions, Annuities, and IRA Withdrawals**

**COLUMN A**

Enter on line 22, column A, your reportable pensions, annuities, and certain IRA withdrawals. See page 21 for information on Roth IRAs. Pensions, annuities, and IRA withdrawals are reportable on the New Jersey return, although the reportable amount may be different from the federal amount.



If you (and/or your spouse if filing jointly) were 62 or older or disabled, you may be able to use the exclusions on lines 28a and 28b to reduce your income. (See the instructions on page 23.)

All state and local government, teachers', and federal pensions, and Keogh Plans are treated the same way as pensions from the private sector. Amounts received as "early retirement benefits" and amounts reported as pension on Schedule NJK-1, Partnership Return Form NJ-1065, also are reportable.

Social Security and Railroad Retirement benefits are **not** taxable. Do not include these amounts on Form NJ-1040NR.

Pension payments received because of total and permanent disability are not reportable until the year you reach age 65. If you continue to receive pension payments after you turn 65, your disability pension is treated as ordinary pension income beginning that year. (See definition of "disabled" on page 13.)

Military pensions and survivor's benefit payments are not reportable. Do not

include these payments on Form NJ-1040NR. Military pensions are those resulting from service in the United States Army, Navy, Air Force, Marine Corps, or Coast Guard. However, civil service pensions and annuities are reportable, even if they are based on credit for military service. Most military pensions and survivor's benefit payments are received from the U.S. Defense Finance and Accounting Service, while a civil service annuity is received through the U.S. Office of Personnel Management.

**Reportable Amounts**

Retirement plans are either noncontributory or contributory. The amount you report depends on the type of plan you have.

**Noncontributory Plans.** If you did not make any contributions to your plan, it is a noncontributory plan. Amounts received from noncontributory plans are fully reportable. Enter the total amount from your 1099-R on line 22, column A.

**Contributory Plans (Other Than IRAs).** If you made contributions to your plan, it is a contributory plan. Your contributions are usually made through payroll deductions and, in general, were taxed when they were made. Your contributions are *not* reportable when withdrawn (except for 401(k) plans). Contributory plans also include employer contributions (if any) and earnings, which have not been taxed. Therefore, you must determine the reportable part of your distribution.

There are two methods of calculating the reportable amount: Three-Year Rule Method and General Rule Method.

**Worksheet A**  
**Which Pension Method to Use**

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

**(Keep for your records)**

### Worksheet B General Rule Method

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

\*The expected return on the contract is the amount receivable. If life expectancy is a factor under your plan, you must use federal actuarial tables to calculate the expected return. The federal actuarial tables are contained in the Internal Revenue Service's Publication 939, *General Rule for Pensions and Annuities*. Contact the IRS for this publication. If life expectancy is not a factor under your plan, the expected return is found by totaling the amounts to be received.

**(Keep for your records)**

Complete Worksheet A on page 19 to determine which method you should use.

#### NOTE:

- ♦ If you received a distribution from a 401(k) plan, see page 20 before continuing.
- ♦ If you made a withdrawal from an IRA, complete Worksheet C on page 21. **Do not use Worksheet A or B for an IRA withdrawal.**

**Three-Year Rule Method.** You can use the Three-Year Rule Method if:

- ♦ You will recover *all* your contributions within 36 months from the date you receive your first payment from the plan; **and**
- ♦ Both you *and* your employer contributed to the plan.

When you use the Three-Year Rule Method, do not report your pension and annuity payments as income on line 22 until you have recovered all of your contributions. Once you have recovered your contributions, the payments you receive are fully reportable and must be entered on line 22. The amount reportable for New Jersey purposes will be different from the amount you report on your federal return when using this method, unless you retired on or before July 1, 1986.

**General Rule Method.** You must use the General Rule Method if:

- ♦ You will not recover your contributions within 36 months from the date you receive your first payment from the plan; or
- ♦ Your employer did not contribute to the plan.

When you use the General Rule Method, part of your pension is excludable and part is reportable every year. The excludable amount represents your contributions. Complete Worksheet B the year you receive your first pension payment. Keep Worksheet B for your records. You will need it to calculate your reportable amount in future years. Recalculate the percentage on line 3 of the worksheet only if your annual pension payments decrease.

**401(k) Plans.** New Jersey's treatment of 401(k) plan contributions changed on January 1, 1984. Beginning on that date, employee contributions were no longer taxed when earned.

1. **Contributions made on or after January 1, 1984.** If all of your contributions were made on or after that date, your distributions are fully reportable unless your contributions exceeded the federal limit. If your contributions exceeded the federal limit, you must calculate the reportable portion of your distributions using one of the methods described under contributory plans.

2. **Contributions made before January 1, 1984.** If you made contributions before that date, you must calculate the reportable portion of your distributions using one of the methods described under contributory plans.

**Lump-Sum Distributions and Rollovers.** When you receive a lump-sum distribution of the entire balance from a qualified employee pension, annuity, profit-sharing, or other plan, any amount that exceeds your previously taxed contributions must be included in your income in the year received. New Jersey has no provision for income averaging of lump-sum distributions. Enter the reportable amount on line 22, column A.

If you roll over a lump-sum distribution from an IRA or a qualified employee pension or annuity plan into an IRA or other eligible plan, do not report the rollover on line 22 if it qualifies for deferral for federal tax purposes. The amount rolled over (minus previously taxed contributions) will be reportable when it is withdrawn.

For more information, see GIT-1, and 2, *Retirement Income*.

#### Traditional IRAs

Your IRA consists of your contributions and earnings plus certain amounts rolled over from pension plans. In general, your contributions were taxed when you made them and are not reportable to New Jersey when withdrawn. The portion of your distribution that represents earnings is reportable. Earnings credited to your IRA, as well as tax-free rollovers, are not reportable until withdrawn.

Use Worksheet C on page 21 to calculate the reportable portion of your IRA withdrawal. Report the taxable amount on line 22. If you made withdrawals from multiple IRAs, you can use a separate worksheet for each or combine all IRAs on one worksheet.

**Lump-Sum Withdrawal.** If you withdraw the total amount from an IRA, all the earnings and any amounts rolled over tax-free are reportable. You must report these amounts in the year you make the withdrawal.

## Worksheet C - IRA Withdrawals 2019

**Part I**

1. **Value of IRA** on 12/31/19.  
Include contributions made for the tax year from 1/1/20–4/15/20 ..... 1. \_\_\_\_\_
  2. **Total distributions from IRA during the tax year.** Do not include tax-free rollovers..... 2. \_\_\_\_\_
  3. **Total value of IRA.**  
Add lines 1 and 2 ..... 3. \_\_\_\_\_
- Unrecovered Contributions:**  
Complete either line 4a or 4b:
- 4a. **First year of withdrawal from IRA:**  
Enter the total of IRA contributions that were previously taxed ..... 4a. \_\_\_\_\_
  - 4b. **After first year of withdrawal from IRA:** Complete Part II. Enter amount of unrecovered contributions from Part II, line (g)\* ..... 4b. \_\_\_\_\_
5. **Accumulated earnings in IRA on 12/31/19.** Subtract either line 4a or 4b from line 3 ..... 5. \_\_\_\_\_
  6. Divide line 5 by line 3 and enter the result as a decimal ..... 6. \_\_\_\_\_
  7. **Taxable portion of this year's withdrawal.**  
Multiply line 2 by decimal amount on line 6.  
Enter here and on line 22, column A, Form NJ-1040NR ..... 7. \_\_\_\_\_

**Part II—Unrecovered Contributions**

(For Second and Later Years)

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

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

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

**(Keep for your records)**

**Periodic Withdrawals.** If you make withdrawals over a period of years, the part of the annual distribution that represents earnings is reportable. The amount reportable for New Jersey purposes may be different from the amount you report on your federal return.

**Roth IRAs.** Your contributions to a Roth IRA are reportable as part of your income when they are made. Distributions from a Roth IRA that meet the requirements of a "qualified distribution" are excludable. Do not include qualified distributions on line 22, Column A, of Form NJ-1040NR.

A "qualified distribution" is one made after the five-year period beginning with the

first tax year for which a contribution was made to the IRA, **and** that is:

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

A distribution that is considered nonqualified for federal purposes is also

considered nonqualified for New Jersey purposes.

A distribution of an allowable rollover contribution (or income earned on the amount rolled over) from an IRA other than a Roth IRA, is not a qualified distribution if it is made within the five-year period that begins with the year the rollover contribution was made.

If you received a nonqualified distribution, you must report the earnings on line 22, column A.

If you converted an existing IRA to a rollover Roth IRA during Tax Year 2019, any amount from the existing IRA that

would be reportable if withdrawn must be included on line 22, column A.

For more information, see GIT-1 and 2, *Retirement Income*, and Technical Bulletin TB-44.

#### COLUMN B

You will not enter an amount on line 22, Column B because pension, annuity, and IRA withdrawal income is not taxable to nonresidents.

### Line 23: Distributive Share of Partnership Income

#### COLUMN A

Complete Part III of Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on line 23, column A, the amount from line 4 of Part III. **If the amount on line 4 is a loss, enter "0" on line 23, Column A.** Enclose Schedule NJ-BUS-1 and a copy of Schedule NJK-1, Form NJ-1065, for each partnership with your return. If you did not receive a Schedule NJK-1, enclose a copy of the federal Schedule K-1 (see page 32).

#### COLUMN B

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

Do not include in column B distributive share of partnership income that you received from a partnership, LLP, or LLC located in New Jersey if the business entity's only activity is the purchase, holding, or sale of intangible personal property, such as commodities or securities, and such intangible personal property is not held for sale to customers. You must include such partnership income in column A.

### Line 24: Net Pro Rata Share of S Corporation Income

#### COLUMN A

Complete Part IV of Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on line 24, column A, the amount from line 4 of Part IV. **If the amount on line 4 is a loss, enter "0" on line 24, column A.** Enclose Schedule NJ-BUS-1 and a copy of Schedule NJ-K-1, Form CBT-100S, for each S corporation with your return. If you did

not receive a Schedule NJ-K-1, enclose a copy of the federal Schedule K-1 (see page 32).

#### COLUMN B

Enter the portion of the net pro rata share of S corporation income that comes from New Jersey sources. If zero, enter "0."

### Line 25: Alimony and Separate Maintenance Payments Received

#### COLUMN A

Enter any court-ordered alimony or separate maintenance payments you received. Do not include payments received for child support.

#### COLUMN B

You will not enter an amount on line 25 column B because alimony and separate maintenance payments are not taxable to nonresidents.

### Line 26: Other

#### COLUMN A

Include the following income:

**Amounts Received as Prizes and Awards.** A prize won in a raffle, drawing, television or radio quiz show, contest, or any other event is reportable and must be included on line 26, column A. Any prizes or awards received in goods or services must be included as income at fair market value.

**Income in Respect of a Decedent.** If you had the right to receive income that the deceased person would have received had they lived, and it was not included on the decedent's final return, you must report the income on your own return when you receive it. Include the income on line 26, and enclose a listing of each item of income.

**Income From Estates and Trusts.** If you are a beneficiary who received income from an estate or trust, include the Total Distribution from Schedule NJK-1, Form NJ-1041. If you did not receive a Schedule NJK-1, net the items listed on the federal K-1, and include the total on line 26. Interest, dividends, capital gains, business or partnership income, etc., as listed on the federal K-1(s) must be adjusted to

reflect New Jersey tax law. Include income that is not subject to federal income tax but is subject to New Jersey Income Tax, such as interest from and losses on the disposition of obligations of states and their political subdivisions, other than New Jersey and its political subdivisions. Exclude income and losses not subject to New Jersey tax, such as gains on New Jersey tax-exempt securities.

New Jersey and federal depreciation and expense deduction limits are different. Complete the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP to determine the income reportable in the various net income categories.

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

If the income from a grantor trust is reportable by or taxable to the grantor for federal purposes, it also is taxable to the grantor for New Jersey purposes. The grantor must report interest, capital gains, business income, etc., in the categories of income as required for New Jersey purposes and not as income from Estates and Trusts. Enclose a copy of the New Jersey or federal Grantor Trust Attachment.

For more information, see Tax Topic Bulletin GIT-12, *Estates and Trusts*.

**Scholarships and Fellowship Grants** are taxable and must be included on line 26, column A, unless they meet **all** of the following conditions:

1. The primary purpose of the grant is to further the recipient's education or training; and
2. The grant does not represent payments for past, present, or future services or payments for services that are subject to the direction or supervision of the grantor (e.g., a fellowship given in exchange for teaching); and
3. The grant is not for the benefit of the grantor.

**Residential Rental Value or Allowance Paid by Employer.** Include on line 26, column A, either the rental value of a residence provided by an employer or the rental allowance paid by an employer to provide a home. The rental value of the

residence is excludable and should not be reported if:

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

**Other.** Include on line 26, column A any taxable income for which a place has not been provided somewhere else on the return. Income from both legal and illegal sources is subject to tax.

**COLUMN B**

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

**Amounts Received as Prizes and Awards.**

Do not include in column B a prize won in a raffle, drawing, television or radio quiz show, or contest. You must include such amounts in column A.

**Income From Estates and Trusts.** Include on line 26 the Total New Jersey Source Income Distributed reported on Schedule NJK-1, Form NJ-1041. If a Schedule NJK-1 was not received, include on line 26 the net of the New Jersey source income listed on the federal Schedule K-1 form. Do not include in column B income you receive from an estate or trust if the estate or trust received such income from a business entity (i.e., sole proprietorship, partnership, LLP, or LLC) located in New Jersey and the only activity of the business entity is the purchase, holding, or sale of intangible personal property, such as commodities or securities, and such intangible personal property is not held for sale to customers. You must include such income in column A.

**Line 27: Total Income**

**COLUMN A**

Add lines 15–26, column A, and enter the total on line 27, column A.

**COLUMN B**

Add lines 15–26, column B, and enter the total on line 27, column B.

**Line 28a: Pension Exclusion**

**COLUMN A**

**New for 2019** For Tax Year 2019, you may be eligible for an exclusion of up to \$80,000 (filing status married/CU couple, filing jointly), \$60,000 (filing status single, head of household or qualifying widow(er)/surviving CU partner), or \$40,000 (filing status married/CU partner, filing separately).

You qualify for the pension exclusion if:

- ♦ You (and/or your spouse if filing jointly) were 62 or older or disabled as defined by Social Security guidelines on the last day of the tax year; **and**
- ♦ Your income on line 27, column A, is \$100,000 or less. (Part-year nonresidents, use income for the entire year. See page 4.)

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

If you qualify for the pension exclusion, you can exclude all or a part of the income you received during the year from taxable pensions, annuities, and IRA withdrawals. You can exclude up to the maximum amount for your filing status (see Maximum Pension Exclusion chart below).

Enter on line 28a, column A, the *lesser* of:

- Amount from line 22, column A \_\_\_\_\_
- Amount for your filing status from chart below \_\_\_\_\_

Part-year nonresidents, see page 4.

When you and your spouse file a joint return and only one of you is 62 or older or disabled, you can still claim the maximum pension exclusion. However, you can exclude only the pension, annuity, or IRA withdrawal of the spouse who is 62 or older or disabled.

**TAX TIP**

If you and/or your spouse were 62 or older on the last day of the tax year and did not use your maximum pension exclusion, you may still qualify for other income exclusions on line 28b. Part-year nonresidents, see page 4.

**COLUMN B**

You will not enter an amount on line 28a, column B because pension, annuity, and IRA withdrawal income is not taxable to nonresidents.

**Line 28b: Other Retirement Income Exclusion**

If you (and/or your spouse if filing jointly) were 62 or older on the last day of the tax year, you may qualify to exclude other income on line 28b. There are two parts to the total exclusion. Part I is the unclaimed portion of your pension exclusion. Part II is a special exclusion for taxpayers who cannot receive Social Security or Railroad Retirement benefits. Each part has different eligibility requirements. Use Worksheet D on page 24 to calculate your total exclusion. If you were a part-year nonresident, do not complete the worksheet (see page 4).

**I. Unclaimed Pension Exclusion.** You qualify to use the unclaimed portion of your pension exclusion on line 28b if:

- ♦ You (and/or your spouse if filing jointly) were 62 or older on the last day of the tax year; **and**

Maximum Pension Exclusion	
Amount:	For Filing Status:
\$80,000	Married/CU couple, filing joint return
\$60,000	Single Head of household Qualifying widow(er)/surviving CU partner
\$40,000	Married/CU partner, filing separate return

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

Part-year nonresidents, do **not** complete this worksheet. (See instructions on page 4.)

**Part I – Unclaimed Pension Exclusion**

Is income on line 27, column A, NJ-1040NR **MORE than \$100,000?**

- Yes. Do not complete Part I. Enter “0” on line 8 and continue with Part II.
- No. Continue with line 1.

1. Enter the amount from line 15, col. A, NJ-1040NR ..... 1. \_\_\_\_\_
2. Enter the amount from line 18, col. A, NJ-1040NR ..... 2. \_\_\_\_\_
3. Enter the amount from line 23, col. A, NJ-1040NR ..... 3. \_\_\_\_\_
4. Enter the amount from line 24, col. A, NJ-1040NR ..... 4. \_\_\_\_\_
5. Add lines 1, 2, 3, and 4 ..... 5. \_\_\_\_\_

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

- Yes. Enter “0” on line 8 and continue with Part II.
- No. Continue with line 6.

6. **Enter: if your filing status is:**  
 \$80,000 Married/CU couple, filing joint return  
 \$60,000 Single; Head of household; Qualifying widow(er)/  
 surviving CU partner  
 \$40,000 Married/CU partner, filing separate return ..... 6. \_\_\_\_\_
7. Enter amount from line 28a, column A, NJ-1040NR ..... 7. \_\_\_\_\_
8. Unclaimed Pension Exclusion. Subtract line 7 from line 6.  
 If zero, enter “0.” Continue with Part II ..... 8. \_\_\_\_\_

**Part II – Special Exclusion**

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

- No — Continue with item 9b
- Yes — Enter “0” on line 9 and continue with line 10

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

- No — Enter “0” on line 9 and continue with line 10
- Yes — Enter on line 9 the amount of exclusion for your filing status shown below and continue with line 10

- Enter: if your filing status is:**  
 \$ 6,000 Married/CU couple, filing joint return; Head of household;  
 Qualifying widow(er)/surviving CU partner  
 \$ 3,000 Single; Married/CU partner,  
 filing separate return ..... 9. \_\_\_\_\_

10. **Your Other Retirement Income Exclusion**  
 Add lines 8 and 9. Enter here and on line 28b,  
 column A and column B, NJ-1040NR ..... 10. \_\_\_\_\_

**(Keep for your records)**

- ♦ Your income on line 27 is \$100,000 or less (part-year nonresidents, use income for the entire year); **and**
- ♦ Your income from wages, net profits from business, distributive share of partnership income, and net pro rata share of S corporation income totals \$3,000 or less; **and**
- ♦ You did not use the maximum pension exclusion for your filing status on line 28a.

**II. Special Exclusion for Taxpayers Who Cannot Receive Social Security or Railroad Retirement Benefits.** If you qualify, you can claim this benefit whether or not you use your maximum pension exclusion. You qualify for this additional exclusion if:

- ♦ You (and/or your spouse if filing jointly) were 62 or older on the last day of the tax year; **and**
- ♦ You (and your spouse if filing jointly) cannot receive Social Security or Railroad Retirement benefits, but you would have been eligible for benefits if you had fully participated in either program.

**NOTE:** If you file a joint return and only one of you is 62 or older, you can claim the full exclusion. However, only the income of the person who is age 62 or older can be excluded.

For more information, see GIT-1 and 2, *Retirement Income*.

**Line 28c: Total Exclusion Amount**

**COLUMN A**  
 Add lines 28a and 28b, column A, and enter the total on line 28c, column A.

**COLUMN B**  
 Enter on line 28c, column B, the amount from line 28b, column B.

**Line 29: Gross Income**

**COLUMN A**  
 Subtract line 28c, column A, from line 27, column A, and enter the result on line 29, column A. If zero or less, enter “0.”



**Required to File a Return**

If your income on line 29 is more than \$20,000 (\$10,000 if your filing status is single or married/CU partner filing separate return), continue with line 30.

**Not Required to File a Return**

If your income for the entire year is *not* more than \$20,000 (\$10,000 if your filing status is single or married/CU partner filing separate return), you have no tax liability to New Jersey and are not *required* to file a return.

Even if you have no tax liability, you need to file to claim a refund if you:

- ♦ Had New Jersey Income Tax withheld; or
- ♦ Paid estimated taxes.

Enter zero on lines 38 and 39 and complete the return.

If you were a New Jersey resident for any part of the year, see “Part-Year Nonresidents” on page 4.

*Withholding Exemption.* If you expect to have no New Jersey Income Tax liability for 2020, complete Form NJ-W4 and give it to your employer to claim an exemption from withholding.

**COLUMN B**

Subtract line 28c, column B, from line 27, column B, and enter the result on line 29, column B. If zero or less, enter “0.”

**Line 30: Gross Income**

**COLUMN A**

Enter on line 30, column A, the gross income from line 29, column A.

**COLUMN B**

Enter on line 30, column B, the gross income from line 29, column B.

**Exemptions and Deductions (Lines 31–37)**

New Jersey allows deductions only for:

- ♦ Personal exemptions (line 31);
- ♦ Certain medical expenses (line 32);
- ♦ Qualified Archer medical savings account (MSA) contributions (line 32);
- ♦ Health insurance costs of the self-employed (line 32);
- ♦ Alimony and separate maintenance payments (line 33);
- ♦ Qualified conservation contributions (line 34);
- ♦ A Health Enterprise Zone deduction for taxpayers who own a qualified medical or dental practice (line 35); and
- ♦ An alternative business calculation adjustment for taxpayers with business losses (line 36).

No deduction is allowed for adjustments taken on the federal return such as

employee business expenses, IRA contributions, and Keogh Plan contributions. However, you should keep records of all contributions to IRAs and Keogh Plans. You will need this information when you make withdrawals. Part-year nonresidents, see page 4.

**Line 31: Total Exemption Amount**

Calculate your total exemption amount as follows (part-year nonresidents, see page 4):

From line 13a \_\_\_\_\_ × \$1,000 = \_\_\_\_\_

From line 13b \_\_\_\_\_ × \$1,500 = \_\_\_\_\_

From line 13c \_\_\_\_\_ × \$6,000 = \_\_\_\_\_

Total Exemption Amount \_\_\_\_\_

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

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

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

Add the exemption amounts calculated above and enter the total on line 31.

**Line 32: Medical Expenses**

You can deduct certain medical expenses that you paid during the year for yourself, your spouse or domestic partner, and your dependents. However, you cannot deduct expenses for which you were reimbursed. Only expenses that exceed 2% of your income can be deducted. You also can deduct qualified Archer MSA contributions and certain health insurance costs if you are self-employed. Use Worksheet E to calculate your deduction.

**Allowable Medical Expenses.** *Medical expenses* means nonreimbursed payments for costs such as:

- ♦ Physicians, dental, and other medical fees;
- ♦ Prescription eyeglasses and contact lenses;
- ♦ Hospital care;
- ♦ Nursing care;

**Worksheet E  
Deduction for Medical Expenses**

1. Total nonreimbursed medical expenses ..... 1. \_\_\_\_\_
2. Enter line 30, column A, Form NJ-1040NR \_\_\_\_\_ × .02 = ..... 2. \_\_\_\_\_
3. Medical Expenses Deduction. Subtract line 2 from line 1 and enter result here. If zero or less, enter zero ..... 3. \_\_\_\_\_
4. Enter the amount of your qualified Archer MSA contributions from federal Form 8853 ..... 4. \_\_\_\_\_
5. Enter the amount of your self-employed health insurance deduction ..... 5. \_\_\_\_\_
6. **Total Deduction for Medical Expenses.** Add lines 3, 4, and 5. Enter the result here and on line 32, Form NJ-1040NR. If zero, enter zero here and make no entry on line 32, Form NJ-1040NR ..... 6. \_\_\_\_\_

**(Keep for your records)**

- ♦ Medicines and drugs;
- ♦ Prosthetic devices;
- ♦ X-rays and other diagnostic services conducted by or directed by a physician or dentist;
- ♦ Amounts paid for transportation primarily for and essential to medical care;
- ♦ Insurance (including amounts paid as premiums under Part B of Title XVIII of the Social Security Act, relating to supplementary medical insurance for the aged) covering medical care.

In general, medical expenses allowed for federal tax purposes are allowed for New Jersey purposes.

**NOTE: Do not include** on line 1, Worksheet E

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

**Archer MSA Contributions.** New Jersey follows the federal rules for deducting qualified Archer MSA contributions. Your contribution cannot be more than 75% of the amount of your annual health plan deductible (65% if you have a self-only plan). Enclose federal Form 8853 with your return. Excess contributions that you withdraw before the due date of your tax return are not taxable. However, you must report the earnings associated with the excess contributions you withdraw as wages on line 15, column A and column B.

**Self-Employed Health Insurance Deduction.** If you are considered self-employed for federal tax purposes, or you received wages in 2019 from an S corporation in which you were a more-than-2% shareholder, you can deduct the amount you paid during the year for health insurance for yourself, your spouse or domestic partner, and your dependents. Your deduction cannot be more than the amount of your earned income, as defined for federal tax purposes, from the business under which the insurance plan was established. You cannot deduct amounts

paid for health insurance coverage for any month that you were eligible to participate in any subsidized health plan maintained by your (or your spouse's or domestic partner's) employer.

**NOTE:** For federal purposes you may be able to deduct amounts paid for health insurance for any child of yours who was under age 27 at the end of 2019. However, for New Jersey purposes you can deduct these amounts only if the child was your dependent. For more information see Technical Advisory Memorandum TAM 2011-14.

### Line 33: Alimony and Separate Maintenance Payments

Enter any court-ordered alimony and separate maintenance payments you made. Do not include payments for child support.

### Line 34: Qualified Conservation Contributions

Enter any contribution you made for conservation purposes of a qualified real property interest in property located in New Jersey. The deduction is the amount of the contribution allowed as a deduction in calculating your taxable income for federal purposes. If you file federal Form 8283, enclose a copy.

### Line 35: Health Enterprise Zone Deduction

If you provide primary care services in a qualified medical or dental practice you own that is located in or within five miles of a designated Health Enterprise Zone (HEZ), you may be able to deduct a percentage of the net income from that practice. See Technical Bulletin TB-56 for eligibility requirements and instructions for calculating the HEZ deduction.

If you are a partner in a qualified practice, enter on line 35 the HEZ deduction from Part III of the Schedule NJK-1, Form NJ-1065, you received from the practice. If you are an S corporation shareholder in a qualified practice, enter the HEZ deduction from Part V of the Schedule NJ-K-1,

Form CBT-100S, you received from the practice.

If you are a sole proprietor who owns a qualified practice, you must determine your allowable HEZ deduction each year. Enclose a schedule with your return showing how you calculated the HEZ deduction.

**NOTE:** Do not claim unreimbursed medical expenses, health insurance premiums, or other personal or business expenses as a deduction on this line.

### Line 36: Alternative Business Calculation Adjustment

If you completed Schedule NJ-BUS-1 and had a loss on line 4 of either Part I, II, III, or IV, you may be eligible for an income adjustment. You also may be eligible if you had a loss carryforward on Schedule NJ-BUS-2 from a prior year. Complete Schedule NJ-BUS-2, Alternative Business Calculation Adjustment. Enter on line 36 the amount from Schedule NJ-BUS-2, line 11.

Enclose Schedule NJ-BUS-2 with your return, and keep a completed copy for your records. **You may need the information from this schedule to complete future returns.**

**Note:** You must keep track of any unused losses that are carried forward. Unused losses can be carried forward for up to 20 years to calculate future adjustments.

### Line 37: Total Exemptions and Deductions

Add lines 31 through 36 and enter the total on line 37.

### Line 38: Taxable Income

Subtract line 37 from line 30, column A, and enter the result on line 38. If line 38 is zero or less, enter "0."

### Line 39: Tax on Amount on Line 38

Calculate your tax using one of the following methods:

**Tax Table.** If line 38 is less than \$100,000, you can use the New Jersey

Tax Table on page 34 or the New Jersey Tax Rate Schedules on page 43 to find your tax. When using the tax table, make sure you use the correct column. Enter your tax amount on line 39.

**Tax Rate Schedules.** If line 38 is \$100,000 or more, you must use the New Jersey Tax Rate Schedules on page 43. Use the correct schedule for your filing status. Enter your tax amount on line 39.

**Line 40: Income Percentage**

To calculate your income percentage, divide the amount on line 30 in column B by the amount on line 30 in column A.

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

**NOTE: The income percentage can exceed 100%.** For example, a taxpayer realizes a \$50,000 gain from the sale of real property in New Jersey and sustains a \$10,000 loss from the sale of property in Florida. This nonresident (who has no other income) reports \$40,000 as their income from everywhere (column A) and \$50,000 as income from New Jersey sources (column B). The income percentage is 125 percent (or 1.25) calculated as follows: \$50,000 (line 30, column B) divided by \$40,000 (line 30, column A).

**Line 41: New Jersey Tax**

Multiply the amount on line 39 by the income percentage on line 40, and enter the result on line 41. This is your New Jersey tax.

**Line 42: Sheltered Workshop Tax Credit**

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

**Line 43: Balance of Tax**

Subtract line 42 from line 41 and enter the result on line 43.

**Line 44: Gold Star Family Counseling Credit**

If you are a mental health care professional who provided counseling through the Gold Star Family Counseling program, complete the following calculation to determine the amount of your credit:

1. Enter the number of hours of counseling you provided through the program.....
2. Enter the TRICARE rate for the service.....
3. Multiply line 1 by line 2. Enter this amount on line 44.....

**Line 45: Balance of Tax After Credits**

Subtract line 44 from line 43 and enter the result on line 45.

**Line 46: Penalty for Underpayment of Estimated Tax**

New Jersey’s Income Tax is a “pay-as-you-go” tax. You must pay the tax as you earn or receive income throughout the year. If you do not pay enough tax on your income, you may owe interest (see “Estimated Tax” on page 10).

To calculate the amount of interest for the underpayment of estimated tax, complete Form NJ-2210NR, Underpayment of Estimated Tax by Nonresident Individuals. Enter on line 46 the amount of interest due from line 19, Form NJ-2210NR. Check the box at line 46 and enclose Form NJ-2210NR with your return.

**Line 47: Total Tax and Penalty**

Add lines 45 and 46 and enter the total on line 47.

**Line 48: Total New Jersey Income Tax Withheld**

Enter the total New Jersey Income Tax withheld as shown on your W-2, W-2G, and/or 1099 statement(s). These statements must include your Social Security number. If your Social Security number

is missing or incorrect, you must get a corrected statement from your employer/payer. If you have not received a W-2 or 1099 form by February 15, or if the form you received is incorrect, contact your employer/payer immediately.

**Form W-2.** Your W-2 must show the amount of New Jersey tax withheld. The “State” box must indicate that the tax withheld was for New Jersey. (See Boxes 15 and 17 on the sample W-2 on page 16.) **Enclose the State copy of each W-2 and/or W-2G.**

**Do not** include New Jersey unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions (UI/WF/SWF), New Jersey disability insurance contributions (DI), or New Jersey family leave insurance contributions (FLI). These are **not** Income Tax withholdings.

See instructions for lines 51, 52, and 53 for information on excess UI/WF/SWF, DI, and/or FLI contributions.

**Form 1099.** If your 1099-R or 1099-MISC shows New Jersey Income Tax withholdings, enclose the State copy with your return.

**Schedule NJK-1, Form NJ-1065.** Do not include tax paid on your behalf by partnership(s) on this line. Report these amounts in Part III of Schedule NJ-BUS-1.

**GIT/REP-1.** Do not include estimated payments made in connection with a sale or transfer of real property in New Jersey. Report on line 49.

**Line 49: New Jersey Estimated Payments/Credit From 2018 Tax Return**

Enter the total of:

- ♦ Estimated tax payments made for 2019. Include payments made in connection with the sale or transfer of real property in New Jersey. Enclose a copy of form GIT/REP-1, Nonresident Seller’s Tax Declaration, with the return. (See “Estimated Tax” on page 10.);
- ♦ Credit applied from your 2018 tax return;\*

- ♦ Amount paid with your application for an extension;
- ♦ Payments made by an S corporation on behalf of a nonresident/nonconsenting shareholder. Enclose a copy of Form NJ-1040-SC.

\*This is the amount you chose to carry forward on line 57A of your 2018 NJ-1040NR. If you received a refund for 2018, do not enter the amount of that refund on line 49.

**Payments Made Under Another Name or Social Security Number.** If you changed your name (marriage, divorce, etc.), and you made estimated tax payments using your former name, enclose a statement explaining all the payments you and/or your spouse made for 2019 and the name(s) and Social Security number(s) under which you made payments.

If your spouse died during the year and amounts were paid/credited under both your Social Security numbers, enclose a statement listing the Social Security numbers and the amounts submitted under each.

**Schedule NJK-1, Form NJ-1065.** Do not include tax paid on your behalf by partnership(s) on this line. Report these amounts in Part III of Schedule NJ-BUS-1.

### Line 50: Tax Paid on Your Behalf by Partnership(s)

Enter the total amount of New Jersey Income Tax paid on your behalf by partnership(s) as shown on:

- ♦ Schedule NJ-BUS-1, Part III, line 5, total share of tax paid on your behalf by partnerships;
- ♦ Schedule NJK-1 (Form NJ-1041), Part II, tax paid by partnerships and distributed;
- ♦ Schedule NJK-1 (Form NJ-1041), Part III, tax paid by partnerships on behalf of trust.

Enclose a copy of Schedule NJK-1 (Form NJ-1065) for each partnership that paid tax on your behalf, and a copy of Schedule NJK-1 (Form NJ-1041) for each estate or trust that distributed tax paid by

partnership(s) to you for which you are claiming a credit.

### UI/WF/SWF; DI; FLI Credits (Lines 51–53)

You can take credit for excess unemployment insurance(UI)/workforce development partnership fund(WF)/supplemental workforce fund (SWF) contributions, disability insurance (DI) contributions, and/or family leave insurance (FLI) contributions withheld by two or more employers. The maximum employee contributions were:

- ♦ UI/WF/SWF — \$146.20;
- ♦ DI — \$58.48;
- ♦ FLI — \$27.52.

If you had two or more employers and you contributed more than the maximum amount(s), you must enclose a completed Form NJ-2450 with your return to claim the credit. If you had only *one* employer, you cannot file Form NJ-2450. If any single employer withheld more than the maximum amount(s), you must contact that employer for a refund.

To claim this credit on your NJ-1040NR, all information on Form NJ-2450 **must** be substantiated by W-2 statements or the claim will be denied. The amounts of UI/WF/SWF contributions, DI contributions, and FLI contributions withheld must be reported separately on all W-2 statements. The employer's New Jersey taxpayer identification number or approved private plan number also must be shown. (See sample W-2 on page 16.)

If your Income Tax credit is denied because **all** New Jersey Department of Labor and Workforce Development requirements are not met, you must refile your claim using their Form UC-9A, "Employee's Claim for Refund of Excess Contributions." Also see the instructions for Form NJ-2450.

### Line 51: Excess New Jersey UI/WF/SWF Withheld

Enter the excess UI/WF/SWF contributions withheld from line 4 of Form NJ-2450. Enclose Form NJ-2450 with your return.

### Line 52: Excess New Jersey Disability Insurance Withheld

Enter the excess DI contributions withheld from line 5 of Form NJ-2450. Enclose Form NJ-2450 with your return.

### Line 53: Excess New Jersey Family Leave Insurance Withheld

Enter the excess FLI contributions withheld from line 6 of Form NJ-2450. Enclose Form NJ-2450 with your return.

### Line 54: Total Payments/Credits

Add lines 48 through 53 and enter the total on line 54.

### Amount You Owe or Overpayment (Lines 55 and 56)

Compare lines 54 and 47.

- ♦ If line 54 is less than line 47, you have a balance due. Complete line 55.
- ♦ If line 54 is more than line 47, you have an overpayment. Complete line 56.

### Line 55: Amount You Owe

Subtract line 54 from line 47 and enter the result on line 55.

If you have a balance due, you can make a donation on lines 57B, 57C, 57D, 57E, 57F and/or 57G, by adding that amount to your payment.

You can pay your 2019 New Jersey taxes by check or money order, electronic check (e-check), or credit card (Visa, American Express, MasterCard, or Discover). See **"How to Pay"** on page 8.

**NOTE:** If the amount on line 55 is more than \$400, you may want to increase your estimated payments or contact your employer for Form NJ-W4 to increase your withholdings.

### Line 56: Overpayment

Subtract line 47 from line 54 and enter the result on line 56.

## Line 57A: Credit to Your 2020 Tax

Enter the amount of your overpayment that you want to credit to your 2020 tax liability.

## Contributions (Lines 57B–57G)

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

- ♦ Endangered Wildlife Fund;
- ♦ Children’s Trust Fund;
- ♦ Vietnam Veterans’ Memorial Fund;
- ♦ Breast Cancer Research Fund;
- ♦ *U.S.S. New Jersey* Educational Museum Fund.

You also can make a donation to one of the following funds on line 57G.

- ♦ Drug Abuse Education Fund (01);
- ♦ Korean Veterans’ Memorial Fund (02);
- ♦ Organ and Tissue Donor Awareness Education Fund (03);
- ♦ NJ-AIDS Services Fund (04);
- ♦ Literacy Volunteers of America – New Jersey Fund (05);
- ♦ New Jersey Prostate Cancer Research Fund (06);
- ♦ World Trade Center Scholarship Fund (07);
- ♦ New Jersey Veterans Haven Support Fund (08);
- ♦ Community Food Pantry Fund (09);
- ♦ Cat and Dog Spay/Neuter Fund (10);
- ♦ New Jersey Lung Cancer Research Fund (11);
- ♦ Boys and Girls Clubs in New Jersey Fund (12);
- ♦ NJ National Guard State Family Readiness Council Fund (13);
- ♦ American Red Cross – NJ Fund (14);
- ♦ Girl Scouts Councils in New Jersey Fund (15);
- ♦ Homeless Veterans Grant Fund (16);
- ♦ The Leukemia & Lymphoma Society – New Jersey Fund (17);

- ♦ Northern New Jersey Veterans Memorial Cemetery Development Fund (18);
- ♦ New Jersey Farm to School and School Garden Fund (19);
- ♦ Local Library Support Fund (20);
- ♦ ALS Association Support Fund (21);
- ♦ Fund for the Support of New Jersey Nonprofit Veterans Organizations (22);
- ♦ New Jersey Yellow Ribbon Fund (23);
- ♦ Autism Programs Fund (24);
- ♦ Boy Scouts Councils in New Jersey Fund (25);
- ♦ NJ Memorials to War Veterans Maintenance Fund (26);
- ♦ Jersey Fresh Program Fund (27);
- ♦ NJ World War II Veterans’ Memorial Fund (28).

More information on the charitable funds is available on our website at [njtaxation.org](http://njtaxation.org). See “Charitable Funds” under “Individuals.”

To make a donation, check the appropriate box(es) or enter the amount you want to contribute.

If you are making a donation on line 57G, also enter the code number (01, 02, 03, etc.) for the fund of your choice.

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

If you are making a donation on line 57B, 57C, 57D, 57E, 57F, and/or 57G, and you have a balance due, increase the amount of your payment by the amount you want to contribute. If you are paying your tax due by check or money order and including a donation, your check or money order must be made out to “State of New Jersey – TGI,” not to the charity or charities you selected. Your donation will be deposited in the appropriate fund(s) when your return is processed.

## Line 58: Total Deductions From Overpayment

Add lines 57A through 57G and enter the total on line 58.

## Line 59: Refund

Subtract line 58 from line 56 and enter the total on line 59. This is the amount of your refund.

## Part I: Disposition of Property (Lines 60–63)

Report your capital gains and income from the sale or exchange of any property (both inside and outside New Jersey). You can deduct expenses of the sale and your basis in the property. The basis to be used for calculating gain or loss is the cost or adjusted basis used for federal income tax purposes.

If you sold or transferred real property in New Jersey and were required to make estimated tax payments in connection with the sale or transfer, be sure to include such payments on line 49. Enclose a copy of Form GIT/REP-1, Nonresident Seller’s Tax Declaration, with the return.

**NOTE:** Certain gains or losses from the disposition of property owned by a business (sole proprietorship, partnership, or S corporation) or an estate or trust must be reported in other income categories on Form NJ-1040NR — not in Part I, Disposition of Property. See “Gains/Losses to be Reported on Other Lines” on page 30 before you complete Part I.

New Jersey and federal depreciation and expense deduction limits are different. A New Jersey depreciation adjustment may be required for assets placed in service on or after January 1, 2004. Complete the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP to calculate the adjustment.

If you had an interest in a partnership, sole proprietorship, or S corporation that sold or disposed of virtually all of its assets in conjunction with the **complete liquidation** of the entity, then you must report your portion of the gain or loss from the sale or disposition of those assets in Part I.

If you sold an interest in a partnership, a sole proprietorship, or rental property, you may be required to use a New Jersey adjusted basis. If you sold shares in an

S corporation, you **must** use your New Jersey adjusted basis. You must report the gain or loss from your sale or liquidation of a sole proprietorship, a partnership interest, or shares of S corporation stock in Part I.

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

All gains from installment sales must be reported in the same year as they are reported for federal purposes. If the New Jersey basis is different from the federal basis, you must make a New Jersey installment sale calculation and report the New Jersey gain.

If you need more space, enclose a statement with the return listing any additional transactions.

**Sale of a Principal Residence.** If you sold your principal residence, you may qualify to exclude all or part of the gain from your income. Capital gain is calculated the same way as for federal purposes. Any amount that is taxable for federal purposes is taxable for New Jersey purposes.

1. You can exclude up to \$250,000 of the gain if you met **all** of the following requirements:
  - ♦ *Ownership Test:* You owned the home for at least 2 years during the 5-year period ending on the date of the sale.
  - ♦ *Use Test:* You lived in the home as your principal residence for at least 2 years during the 5-year period ending on the date of the sale.
  - ♦ During the 2-year period ending on the date of the sale, you did not exclude gain from the sale of another home.
2. If you are filing a joint return, you can exclude up to \$500,000 of the gain if:

- ♦ Either you or your spouse met the Ownership Test; **and**
- ♦ **Both** you and your spouse met the Use Test; **and**
- ♦ During the 2-year period ending on the date of the sale, neither you nor your spouse excluded gain from the sale of another home.

If only one spouse met the Ownership and Use Tests, that qualified spouse can exclude up to \$250,000 of the gain.

3. You can claim a reduced exclusion for New Jersey purposes if, during the 5-year period ending on the date of sale:
  - ♦ You owned and used the property as your principal residence for less than 2 years, and you qualify for a reduced federal exclusion; or
  - ♦ You used the exclusion within 2 years of the sale of your principal residence, and you qualify for a reduced federal exclusion.

In both cases, the sale must have been due to a change in place of employment, health, or unforeseen circumstances.

**Gains/Losses to be Reported on Other Lines.** If you had a gain or loss from the disposition of property owned by a business or an estate or trust, *do not report it in Part I: Disposition of Property*. Your portion of the gain or loss from these sources will be included as follows:

- ♦ *Sole proprietorship:* Schedule NJ-BUS-1, Part I.
- ♦ *Partnership:* Schedule NJ-BUS-1, Part III.
- ♦ *S Corporation:* Schedule NJ-BUS-1, Part IV.
- ♦ *Estate or Trust:* Form NJ-1040NR, line 26 (Grantor Trusts, see the instructions for line 26).

### Line 60: List of Transactions

List any reportable transaction(s) from your federal Schedule D, indicating the gain or loss for each transaction in Column f. In listing the gain or loss on

disposition of rental property, you must take into consideration the New Jersey adjustment from Worksheet GIT-DEP, Part 1, line 6.

There is no distinction between active and passive losses for New Jersey purposes. You cannot carry back or carry forward such losses when reporting income on Form NJ-1040NR. You can deduct federal passive losses in full in the year incurred against any gain within the **same category** of income, but only in the year that it occurred.

### Line 61: Capital Gains Distributions

Enter your capital gains distributions from Form 1099-DIV(s) or similar statement(s). Do not include capital gains from a New Jersey qualified investment fund that are attributable to qualified exempt obligations or gains from mutual funds to the extent attributable to federal obligations. For information on New Jersey qualified investment funds, see page 17.

### Line 62: Other Net Gains

Enter the net gains or income less net losses from disposition of property not included on line 60 or 61 of Part I.

### Line 63: Net Gains

Enter the total of the amounts listed on line 60, column f and lines 61 and 62, netting gains with losses. If the netted amount is a loss, enter "0." Also enter this amount on line 19, column A. On line 19, column B, enter the portion of this amount that is derived from New Jersey sources.

## Part II: Allocation of Wage and Salary Income (Lines 64–70)

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

**Do not** use Part II if your wage/salary income is based on volume (the amount of sales or amount of business transacted). Instead, see the instructions for line 15, column B.



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

### Line 64: Amount to be Allocated

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

### Line 65: Total Days

Full-year nonresidents, enter 365 (366 for leap years). Part-year nonresidents, see page 4.

### Line 66: Nonworking Days

Enter the total number of nonworking days (Saturdays, Sundays, holidays, sick leave, vacation, etc.) during the tax year covered by this return.

### Line 67: Total Days Worked

Subtract line 66 from line 65 and enter the result on line 67. This is the total number of days worked during the tax year covered by this return.

### Line 68: Days Worked Outside New Jersey

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

### Line 69: Days Worked in New Jersey

Subtract line 68 from line 67 and enter the result on line 69. This is the number of days you worked in New Jersey during the tax year covered by this return.

### Line 70: Allocation Factor

Divide line 69 by line 67. The result will be a decimal. Multiply line 64 by the decimal and include this amount on line 15, column B.

## Part III: Allocation of Business Income to New Jersey

Part III must be used by nonresident taxpayers who are required to complete and enclose a Gross Income Tax Business Allocation Schedule (Form NJ-NR-A). This schedule is completed by nonresident individuals, partnerships, estates, and trusts carrying on business both inside and outside New Jersey.

## Schedule NJ-BUS-1 Business Income Summary Schedule

### Part I: Net Profits From Business

Report the net profits or loss from your business, trade, or profession. If you need more space, enclose a statement with the return listing any additional businesses and the related profit or loss.

To determine your New Jersey profit or loss, first complete a federal Schedule C (or Schedule C-EZ or F) for each business. Use the same accounting method (cash or accrual) that you used for federal purposes. Then, make the following adjustments:

1. Add any amount you deducted for taxes based on income.
2. Subtract interest you reported on federal Schedule C (or C-EZ or F) that is exempt for New Jersey purposes but taxable for federal purposes.
3. Add interest not reported on federal Schedule C (or C-EZ or F) from states or political subdivisions outside New Jersey that is exempt for federal purposes.
4. Deduct meal and entertainment expenses that constitute ordinary expenses incurred in the conduct of a trade or business but that were not allowed on the federal return.
5. Deduct your qualified contributions to a self-employed 401(k) plan. Contributions that exceeded the federal limits are not deductible for New Jersey purposes.

6. Add interest and dividends derived in the conduct of a trade or business.
7. Add or subtract income or losses derived in the conduct of a trade or business from rentals, royalties, patents, or copyrights.
8. Add or subtract gains or losses from the sale, exchange, or other disposition of the trade or business's property.
9. Add or subtract the net adjustment from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, Part 1, line 7.

If you are a sole proprietor who provides primary care services in a qualified medical or dental practice you own that is located in or within five miles of a designated Health Enterprise Zone (HEZ), you may be able to deduct a percentage of the net income from that practice on line 35. See Technical Bulletin TB-56 for eligibility requirements and instructions for calculating the HEZ deduction.

### Lines 1–3

**Business Name.** Enter the name of each business as listed on federal Schedule C (or C-EZ 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 18, column A. **If the netted amount is a loss**, enter "0" on line 18, column A. On line 18, column B, enter the portion of this amount that is from New Jersey sources.

## Part II: Net Gains or Income From Rents, Royalties, Patents, and Copyrights

Report your net gains or income less net losses from rents, royalties, patents, and

copyrights. If you need more space, enclose a statement with the return listing any additional property and income or loss.

**NOTE:** Certain net gains or losses from rents, royalties, patents, and copyrights from property owned by a business (sole proprietorship, partnership, or S corporation) or an estate or trust must be reported in other income categories on Form NJ-1040NR — not in Part II, Schedule NJ-BUS-1. See “Gains/Losses to be Reported on Other Lines” below before you complete Part II.

New Jersey and federal depreciation and expense deduction limits are different. A New Jersey depreciation adjustment may be required for assets placed in service on or after January 1, 2004. Complete the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP to calculate the adjustment.

There is no distinction between active and passive losses for New Jersey purposes. You cannot carry back or carry forward such losses when reporting income on Form NJ-1040. You can deduct federal passive losses in full in the year incurred against any gain within the **same category** of income.

**Gains/Losses to be Reported on Other Lines.** If you had net gains or losses from rents, royalties, patents, and copyrights from property owned by a business or an estate or trust, *do not report them in Part II.* Your portion of the net gains or losses from these sources will be included as follows:

- ♦ *Sole proprietorship:* Schedule NJ-BUS-1, Part I.
- ♦ *Partnership:* Schedule NJ-BUS-1, Part III.
- ♦ *S Corporation:* Schedule NJ-BUS-1, Part IV.
- ♦ *Estate or Trust:* Form NJ-1040NR, line 26 (Grantor Trusts, see the instructions for line 26).

### 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, when listing the income or loss for each rental property from your federal Schedule E, you must take into consideration the New Jersey adjustments from Worksheet GIT-DEP, Part 1, lines 4 and 5.

### Line 4

Add the amounts in the “Income or (Loss)” column and enter the total on line 4, netting gains with losses. Enter this amount on line 20, column A, Form NJ-1040NR. **If the netted amount is a loss,** enter “0” on line 20, column A. On line 20, column B, enter the portion of this amount that is from New Jersey sources.

### Part III: Distributive Share of Partnership Income

Report your share of income or loss from partnership(s), whether or not the income was actually distributed. If you need more space, enclose a statement with the return listing any additional partnerships and the related income or loss.

For more information, see 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 your share of income or (loss) as reported for each partnership on Schedule NJK-1. Take the amount from column A of the line labeled “Distributive Share of Partnership Income.”

If you did not receive a Schedule NJK-1, you must enclose a copy of the federal Schedule K-1 and complete Reconciliation Worksheet A in GIT-9P, *Income From Partnerships.*

**Share of Tax Paid on Your Behalf by Partnerships.** Enter the total amount of New Jersey Income Tax paid on your behalf by partnership(s) as shown on Schedule NJK-1, line 1, Part III, nonresident partner’s share of New Jersey tax.

### Line 4

Add the amounts in the “Share of Partnership Income or (Loss)” column and enter the total on line 4, netting income with losses. Enter this amount on line 23, Column A, Form NJ-1040NR. **If the netted amount is a loss,** enter “0” on line 23, column A. On line 23, column B, enter the portion of this amount that is from New Jersey sources.

### Line 5

Add the amounts in the “Share of tax paid on your behalf by Partnerships” column and enter the total on line 5. Include this amount on line 50, Form NJ-1040NR. See the instructions for line 50.

### Part IV: Net Pro Rata Share of S Corporation Income

Report the amount of your net pro rata share of S corporation income or loss, whether or not the income was actually distributed. If you need more space, enclose a statement with the return listing any additional S corporations and the related income or loss.

For more information, see 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 (Usable Loss).** Enter your share of each S corporation’s income or (usable loss) as reported on Schedule NJ-K-1.



If you did not receive a Schedule NJ-K-1, you must enclose a copy of the federal Schedule K-1 and complete Reconciliation Worksheet B in GIT-9S, *Income From S Corporations*.

#### Line 4

Add the amounts in the “Pro Rata Share of S Corporation Income or (Usable Loss)” column and enter the total on Line 4, netting income with losses. Enter this amount on line 24, column A, Form NJ-1040NR. **If the netted amount is a loss**, enter “0” on line 24, column A. On line 24, column B, enter the portion of this amount that is from New Jersey sources.

# 2019 New Jersey Tax Table

Use this table if your New Jersey taxable income on line 38 is less than \$100,000. If your taxable income is \$100,000 or more, you must use the Tax Rate Schedules on page 43.

**Example:** Mr. and Mrs. Evans are filing a joint return. They checked filing status “2,” married/ CU couple, filing joint return. Their taxable income on line 38 of Form NJ-1040NR is \$39,875. First they find the \$39,850–\$39,900 income line. Next, they find the column for filing status “2” and read down the column. The amount shown where the income line meets the filing status column is \$628. This is the tax amount to be entered on line 39 of Form NJ-1040NR.

If line 38 (taxable income) Is—		And Your Filing Status* Is	
At least	But Less Than	1 or 3	2, 4, or 5
<b>Your Tax is—</b>			
39,800	39,850	711	627
39,850	39,900	713	628
39,900	39,950	715	629
39,950	40,000	717	630

**\*Filing Status:**

- 1—Single
- 2—Married/CU couple, filing joint return
- 3—Married/CU partner, filing separate return
- 4—Head of household
- 5—Qualifying widow(er)/surviving CU partner

**2019 NEW JERSEY TAX TABLE (NJ-1040NR)**

If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		<b>Your Tax Is—</b>				<b>Your Tax Is—</b>				<b>Your Tax Is—</b>				<b>Your Tax Is—</b>	
		<b>1,000</b>				<b>2,000</b>				<b>3,000</b>					
0	50	0	0	1,000	1,050	14	14	2,000	2,050	28	28	3,000	3,050	42	42
50	100	1	1	1,050	1,100	15	15	2,050	2,100	29	29	3,050	3,100	43	43
100	150	2	2	1,100	1,150	16	16	2,100	2,150	30	30	3,100	3,150	44	44
150	200	2	2	1,150	1,200	16	16	2,150	2,200	30	30	3,150	3,200	44	44
200	250	3	3	1,200	1,250	17	17	2,200	2,250	31	31	3,200	3,250	45	45
250	300	4	4	1,250	1,300	18	18	2,250	2,300	32	32	3,250	3,300	46	46
300	350	5	5	1,300	1,350	19	19	2,300	2,350	33	33	3,300	3,350	47	47
350	400	5	5	1,350	1,400	19	19	2,350	2,400	33	33	3,350	3,400	47	47
400	450	6	6	1,400	1,450	20	20	2,400	2,450	34	34	3,400	3,450	48	48
450	500	7	7	1,450	1,500	21	21	2,450	2,500	35	35	3,450	3,500	49	49
500	550	7	7	1,500	1,550	21	21	2,500	2,550	35	35	3,500	3,550	49	49
550	600	8	8	1,550	1,600	22	22	2,550	2,600	36	36	3,550	3,600	50	50
600	650	9	9	1,600	1,650	23	23	2,600	2,650	37	37	3,600	3,650	51	51
650	700	9	9	1,650	1,700	23	23	2,650	2,700	37	37	3,650	3,700	51	51
700	750	10	10	1,700	1,750	24	24	2,700	2,750	38	38	3,700	3,750	52	52
750	800	11	11	1,750	1,800	25	25	2,750	2,800	39	39	3,750	3,800	53	53
800	850	12	12	1,800	1,850	26	26	2,800	2,850	40	40	3,800	3,850	54	54
850	900	12	12	1,850	1,900	26	26	2,850	2,900	40	40	3,850	3,900	54	54
900	950	13	13	1,900	1,950	27	27	2,900	2,950	41	41	3,900	3,950	55	55
950	1,000	14	14	1,950	2,000	28	28	2,950	3,000	42	42	3,950	4,000	56	56

2019 NEW JERSEY TAX TABLE (NJ-1040NR)

If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
<b>4,000</b>				<b>7,000</b>				<b>10,000</b>				<b>13,000</b>			
4,000	4,050	56	56	7,000	7,050	98	98	10,000	10,050	140	140	13,000	13,050	182	182
4,050	4,100	57	57	7,050	7,100	99	99	10,050	10,100	141	141	13,050	13,100	183	183
4,100	4,150	58	58	7,100	7,150	100	100	10,100	10,150	142	142	13,100	13,150	184	184
4,150	4,200	58	58	7,150	7,200	100	100	10,150	10,200	142	142	13,150	13,200	184	184
4,200	4,250	59	59	7,200	7,250	101	101	10,200	10,250	143	143	13,200	13,250	185	185
4,250	4,300	60	60	7,250	7,300	102	102	10,250	10,300	144	144	13,250	13,300	186	186
4,300	4,350	61	61	7,300	7,350	103	103	10,300	10,350	145	145	13,300	13,350	187	187
4,350	4,400	61	61	7,350	7,400	103	103	10,350	10,400	145	145	13,350	13,400	187	187
4,400	4,450	62	62	7,400	7,450	104	104	10,400	10,450	146	146	13,400	13,450	188	188
4,450	4,500	63	63	7,450	7,500	105	105	10,450	10,500	147	147	13,450	13,500	189	189
4,500	4,550	63	63	7,500	7,550	105	105	10,500	10,550	147	147	13,500	13,550	189	189
4,550	4,600	64	64	7,550	7,600	106	106	10,550	10,600	148	148	13,550	13,600	190	190
4,600	4,650	65	65	7,600	7,650	107	107	10,600	10,650	149	149	13,600	13,650	191	191
4,650	4,700	65	65	7,650	7,700	107	107	10,650	10,700	149	149	13,650	13,700	191	191
4,700	4,750	66	66	7,700	7,750	108	108	10,700	10,750	150	150	13,700	13,750	192	192
4,750	4,800	67	67	7,750	7,800	109	109	10,750	10,800	151	151	13,750	13,800	193	193
4,800	4,850	68	68	7,800	7,850	110	110	10,800	10,850	152	152	13,800	13,850	194	194
4,850	4,900	68	68	7,850	7,900	110	110	10,850	10,900	152	152	13,850	13,900	194	194
4,900	4,950	69	69	7,900	7,950	111	111	10,900	10,950	153	153	13,900	13,950	195	195
4,950	5,000	70	70	7,950	8,000	112	112	10,950	11,000	154	154	13,950	14,000	196	196
<b>5,000</b>				<b>8,000</b>				<b>11,000</b>				<b>14,000</b>			
5,000	5,050	70	70	8,000	8,050	112	112	11,000	11,050	154	154	14,000	14,050	196	196
5,050	5,100	71	71	8,050	8,100	113	113	11,050	11,100	155	155	14,050	14,100	197	197
5,100	5,150	72	72	8,100	8,150	114	114	11,100	11,150	156	156	14,100	14,150	198	198
5,150	5,200	72	72	8,150	8,200	114	114	11,150	11,200	156	156	14,150	14,200	198	198
5,200	5,250	73	73	8,200	8,250	115	115	11,200	11,250	157	157	14,200	14,250	199	199
5,250	5,300	74	74	8,250	8,300	116	116	11,250	11,300	158	158	14,250	14,300	200	200
5,300	5,350	75	75	8,300	8,350	117	117	11,300	11,350	159	159	14,300	14,350	201	201
5,350	5,400	75	75	8,350	8,400	117	117	11,350	11,400	159	159	14,350	14,400	201	201
5,400	5,450	76	76	8,400	8,450	118	118	11,400	11,450	160	160	14,400	14,450	202	202
5,450	5,500	77	77	8,450	8,500	119	119	11,450	11,500	161	161	14,450	14,500	203	203
5,500	5,550	77	77	8,500	8,550	119	119	11,500	11,550	161	161	14,500	14,550	203	203
5,550	5,600	78	78	8,550	8,600	120	120	11,550	11,600	162	162	14,550	14,600	204	204
5,600	5,650	79	79	8,600	8,650	121	121	11,600	11,650	163	163	14,600	14,650	205	205
5,650	5,700	79	79	8,650	8,700	121	121	11,650	11,700	163	163	14,650	14,700	205	205
5,700	5,750	80	80	8,700	8,750	122	122	11,700	11,750	164	164	14,700	14,750	206	206
5,750	5,800	81	81	8,750	8,800	123	123	11,750	11,800	165	165	14,750	14,800	207	207
5,800	5,850	82	82	8,800	8,850	124	124	11,800	11,850	166	166	14,800	14,850	208	208
5,850	5,900	82	82	8,850	8,900	124	124	11,850	11,900	166	166	14,850	14,900	208	208
5,900	5,950	83	83	8,900	8,950	125	125	11,900	11,950	167	167	14,900	14,950	209	209
5,950	6,000	84	84	8,950	9,000	126	126	11,950	12,000	168	168	14,950	15,000	210	210
<b>6,000</b>				<b>9,000</b>				<b>12,000</b>				<b>15,000</b>			
6,000	6,050	84	84	9,000	9,050	126	126	12,000	12,050	168	168	15,000	15,050	210	210
6,050	6,100	85	85	9,050	9,100	127	127	12,050	12,100	169	169	15,050	15,100	211	211
6,100	6,150	86	86	9,100	9,150	128	128	12,100	12,150	170	170	15,100	15,150	212	212
6,150	6,200	86	86	9,150	9,200	128	128	12,150	12,200	170	170	15,150	15,200	212	212
6,200	6,250	87	87	9,200	9,250	129	129	12,200	12,250	171	171	15,200	15,250	213	213
6,250	6,300	88	88	9,250	9,300	130	130	12,250	12,300	172	172	15,250	15,300	214	214
6,300	6,350	89	89	9,300	9,350	131	131	12,300	12,350	173	173	15,300	15,350	215	215
6,350	6,400	89	89	9,350	9,400	131	131	12,350	12,400	173	173	15,350	15,400	215	215
6,400	6,450	90	90	9,400	9,450	132	132	12,400	12,450	174	174	15,400	15,450	216	216
6,450	6,500	91	91	9,450	9,500	133	133	12,450	12,500	175	175	15,450	15,500	217	217
6,500	6,550	91	91	9,500	9,550	133	133	12,500	12,550	175	175	15,500	15,550	217	217
6,550	6,600	92	92	9,550	9,600	134	134	12,550	12,600	176	176	15,550	15,600	218	218
6,600	6,650	93	93	9,600	9,650	135	135	12,600	12,650	177	177	15,600	15,650	219	219
6,650	6,700	93	93	9,650	9,700	135	135	12,650	12,700	177	177	15,650	15,700	219	219
6,700	6,750	94	94	9,700	9,750	136	136	12,700	12,750	178	178	15,700	15,750	220	220
6,750	6,800	95	95	9,750	9,800	137	137	12,750	12,800	179	179	15,750	15,800	221	221
6,800	6,850	96	96	9,800	9,850	138	138	12,800	12,850	180	180	15,800	15,850	222	222
6,850	6,900	96	96	9,850	9,900	138	138	12,850	12,900	180	180	15,850	15,900	222	222
6,900	6,950	97	97	9,900	9,950	139	139	12,900	12,950	181	181	15,900	15,950	223	223
6,950	7,000	98	98	9,950	10,000	140	140	12,950	13,000	182	182	15,950	16,000	224	224

2019 NEW JERSEY TAX TABLE (NJ-1040NR)

If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
<b>16,000</b>				<b>19,000</b>				<b>22,000</b>				<b>25,000</b>			
16,000	16,050	224	224	19,000	19,050	266	266	22,000	22,050	315	315	25,000	25,050	368	368
16,050	16,100	225	225	19,050	19,100	267	267	22,050	22,100	316	316	25,050	25,100	369	369
16,100	16,150	226	226	19,100	19,150	268	268	22,100	22,150	317	317	25,100	25,150	370	370
16,150	16,200	226	226	19,150	19,200	268	268	22,150	22,200	318	318	25,150	25,200	371	371
16,200	16,250	227	227	19,200	19,250	269	269	22,200	22,250	319	319	25,200	25,250	371	371
16,250	16,300	228	228	19,250	19,300	270	270	22,250	22,300	320	320	25,250	25,300	372	372
16,300	16,350	229	229	19,300	19,350	271	271	22,300	22,350	321	321	25,300	25,350	373	373
16,350	16,400	229	229	19,350	19,400	271	271	22,350	22,400	322	322	25,350	25,400	374	374
16,400	16,450	230	230	19,400	19,450	272	272	22,400	22,450	322	322	25,400	25,450	375	375
16,450	16,500	231	231	19,450	19,500	273	273	22,450	22,500	323	323	25,450	25,500	376	376
16,500	16,550	231	231	19,500	19,550	273	273	22,500	22,550	324	324	25,500	25,550	377	377
16,550	16,600	232	232	19,550	19,600	274	274	22,550	22,600	325	325	25,550	25,600	378	378
16,600	16,650	233	233	19,600	19,650	275	275	22,600	22,650	326	326	25,600	25,650	378	378
16,650	16,700	233	233	19,650	19,700	275	275	22,650	22,700	327	327	25,650	25,700	379	379
16,700	16,750	234	234	19,700	19,750	276	276	22,700	22,750	328	328	25,700	25,750	380	380
16,750	16,800	235	235	19,750	19,800	277	277	22,750	22,800	329	329	25,750	25,800	381	381
16,800	16,850	236	236	19,800	19,850	278	278	22,800	22,850	329	329	25,800	25,850	382	382
16,850	16,900	236	236	19,850	19,900	278	278	22,850	22,900	330	330	25,850	25,900	383	383
16,900	16,950	237	237	19,900	19,950	279	279	22,900	22,950	331	331	25,900	25,950	384	384
16,950	17,000	238	238	19,950	20,000	280	280	22,950	23,000	332	332	25,950	26,000	385	385
<b>17,000</b>				<b>20,000</b>				<b>23,000</b>				<b>26,000</b>			
17,000	17,050	238	238	20,000	20,050	280	280	23,000	23,050	333	333	26,000	26,050	385	385
17,050	17,100	239	239	20,050	20,100	281	281	23,050	23,100	334	334	26,050	26,100	386	386
17,100	17,150	240	240	20,100	20,150	282	282	23,100	23,150	335	335	26,100	26,150	387	387
17,150	17,200	240	240	20,150	20,200	283	283	23,150	23,200	336	336	26,150	26,200	388	388
17,200	17,250	241	241	20,200	20,250	284	284	23,200	23,250	336	336	26,200	26,250	389	389
17,250	17,300	242	242	20,250	20,300	285	285	23,250	23,300	337	337	26,250	26,300	390	390
17,300	17,350	243	243	20,300	20,350	286	286	23,300	23,350	338	338	26,300	26,350	391	391
17,350	17,400	243	243	20,350	20,400	287	287	23,350	23,400	339	339	26,350	26,400	392	392
17,400	17,450	244	244	20,400	20,450	287	287	23,400	23,450	340	340	26,400	26,450	392	392
17,450	17,500	245	245	20,450	20,500	288	288	23,450	23,500	341	341	26,450	26,500	393	393
17,500	17,550	245	245	20,500	20,550	289	289	23,500	23,550	342	342	26,500	26,550	394	394
17,550	17,600	246	246	20,550	20,600	290	290	23,550	23,600	343	343	26,550	26,600	395	395
17,600	17,650	247	247	20,600	20,650	291	291	23,600	23,650	343	343	26,600	26,650	396	396
17,650	17,700	247	247	20,650	20,700	292	292	23,650	23,700	344	344	26,650	26,700	397	397
17,700	17,750	248	248	20,700	20,750	293	293	23,700	23,750	345	345	26,700	26,750	398	398
17,750	17,800	249	249	20,750	20,800	294	294	23,750	23,800	346	346	26,750	26,800	399	399
17,800	17,850	250	250	20,800	20,850	294	294	23,800	23,850	347	347	26,800	26,850	399	399
17,850	17,900	250	250	20,850	20,900	295	295	23,850	23,900	348	348	26,850	26,900	400	400
17,900	17,950	251	251	20,900	20,950	296	296	23,900	23,950	349	349	26,900	26,950	401	401
17,950	18,000	252	252	20,950	21,000	297	297	23,950	24,000	350	350	26,950	27,000	402	402
<b>18,000</b>				<b>21,000</b>				<b>24,000</b>				<b>27,000</b>			
18,000	18,050	252	252	21,000	21,050	298	298	24,000	24,050	350	350	27,000	27,050	403	403
18,050	18,100	253	253	21,050	21,100	299	299	24,050	24,100	351	351	27,050	27,100	404	404
18,100	18,150	254	254	21,100	21,150	300	300	24,100	24,150	352	352	27,100	27,150	405	405
18,150	18,200	254	254	21,150	21,200	301	301	24,150	24,200	353	353	27,150	27,200	406	406
18,200	18,250	255	255	21,200	21,250	301	301	24,200	24,250	354	354	27,200	27,250	406	406
18,250	18,300	256	256	21,250	21,300	302	302	24,250	24,300	355	355	27,250	27,300	407	407
18,300	18,350	257	257	21,300	21,350	303	303	24,300	24,350	356	356	27,300	27,350	408	408
18,350	18,400	257	257	21,350	21,400	304	304	24,350	24,400	357	357	27,350	27,400	409	409
18,400	18,450	258	258	21,400	21,450	305	305	24,400	24,450	357	357	27,400	27,450	410	410
18,450	18,500	259	259	21,450	21,500	306	306	24,450	24,500	358	358	27,450	27,500	411	411
18,500	18,550	259	259	21,500	21,550	307	307	24,500	24,550	359	359	27,500	27,550	412	412
18,550	18,600	260	260	21,550	21,600	308	308	24,550	24,600	360	360	27,550	27,600	413	413
18,600	18,650	261	261	21,600	21,650	308	308	24,600	24,650	361	361	27,600	27,650	413	413
18,650	18,700	261	261	21,650	21,700	309	309	24,650	24,700	362	362	27,650	27,700	414	414
18,700	18,750	262	262	21,700	21,750	310	310	24,700	24,750	363	363	27,700	27,750	415	415
18,750	18,800	263	263	21,750	21,800	311	311	24,750	24,800	364	364	27,750	27,800	416	416
18,800	18,850	264	264	21,800	21,850	312	312	24,800	24,850	364	364	27,800	27,850	417	417
18,850	18,900	264	264	21,850	21,900	313	313	24,850	24,900	365	365	27,850	27,900	418	418
18,900	18,950	265	265	21,900	21,950	314	314	24,900	24,950	366	366	27,900	27,950	419	419
18,950	19,000	266	266	21,950	22,000	315	315	24,950	25,000	367	367	27,950	28,000	420	420

2019 NEW JERSEY TAX TABLE (NJ-1040NR)

If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
<b>28,000</b>				<b>31,000</b>				<b>34,000</b>				<b>37,000</b>			
28,000	28,050	420	420	31,000	31,050	473	473	34,000	34,050	525	525	37,000	37,050	613	578
28,050	28,100	421	421	31,050	31,100	474	474	34,050	34,100	526	526	37,050	37,100	615	579
28,100	28,150	422	422	31,100	31,150	475	475	34,100	34,150	527	527	37,100	37,150	617	580
28,150	28,200	423	423	31,150	31,200	476	476	34,150	34,200	528	528	37,150	37,200	619	581
28,200	28,250	424	424	31,200	31,250	476	476	34,200	34,250	529	529	37,200	37,250	620	581
28,250	28,300	425	425	31,250	31,300	477	477	34,250	34,300	530	530	37,250	37,300	622	582
28,300	28,350	426	426	31,300	31,350	478	478	34,300	34,350	531	531	37,300	37,350	624	583
28,350	28,400	427	427	31,350	31,400	479	479	34,350	34,400	532	532	37,350	37,400	626	584
28,400	28,450	427	427	31,400	31,450	480	480	34,400	34,450	532	532	37,400	37,450	627	585
28,450	28,500	428	428	31,450	31,500	481	481	34,450	34,500	533	533	37,450	37,500	629	586
28,500	28,550	429	429	31,500	31,550	482	482	34,500	34,550	534	534	37,500	37,550	631	587
28,550	28,600	430	430	31,550	31,600	483	483	34,550	34,600	535	535	37,550	37,600	633	588
28,600	28,650	431	431	31,600	31,650	483	483	34,600	34,650	536	536	37,600	37,650	634	588
28,650	28,700	432	432	31,650	31,700	484	484	34,650	34,700	537	537	37,650	37,700	636	589
28,700	28,750	433	433	31,700	31,750	485	485	34,700	34,750	538	538	37,700	37,750	638	590
28,750	28,800	434	434	31,750	31,800	486	486	34,750	34,800	539	539	37,750	37,800	640	591
28,800	28,850	434	434	31,800	31,850	487	487	34,800	34,850	539	539	37,800	37,850	641	592
28,850	28,900	435	435	31,850	31,900	488	488	34,850	34,900	540	540	37,850	37,900	643	593
28,900	28,950	436	436	31,900	31,950	489	489	34,900	34,950	541	541	37,900	37,950	645	594
28,950	29,000	437	437	31,950	32,000	490	490	34,950	35,000	542	542	37,950	38,000	647	595
<b>29,000</b>				<b>32,000</b>				<b>35,000</b>				<b>38,000</b>			
29,000	29,050	438	438	32,000	32,050	490	490	35,000	35,050	543	543	38,000	38,050	648	595
29,050	29,100	439	439	32,050	32,100	491	491	35,050	35,100	545	544	38,050	38,100	650	596
29,100	29,150	440	440	32,100	32,150	492	492	35,100	35,150	547	545	38,100	38,150	652	597
29,150	29,200	441	441	32,150	32,200	493	493	35,150	35,200	549	546	38,150	38,200	654	598
29,200	29,250	441	441	32,200	32,250	494	494	35,200	35,250	550	546	38,200	38,250	655	599
29,250	29,300	442	442	32,250	32,300	495	495	35,250	35,300	552	547	38,250	38,300	657	600
29,300	29,350	443	443	32,300	32,350	496	496	35,300	35,350	554	548	38,300	38,350	659	601
29,350	29,400	444	444	32,350	32,400	497	497	35,350	35,400	556	549	38,350	38,400	661	602
29,400	29,450	445	445	32,400	32,450	497	497	35,400	35,450	557	550	38,400	38,450	662	602
29,450	29,500	446	446	32,450	32,500	498	498	35,450	35,500	559	551	38,450	38,500	664	603
29,500	29,550	447	447	32,500	32,550	499	499	35,500	35,550	561	552	38,500	38,550	666	604
29,550	29,600	448	448	32,550	32,600	500	500	35,550	35,600	563	553	38,550	38,600	668	605
29,600	29,650	448	448	32,600	32,650	501	501	35,600	35,650	564	553	38,600	38,650	669	606
29,650	29,700	449	449	32,650	32,700	502	502	35,650	35,700	566	554	38,650	38,700	671	607
29,700	29,750	450	450	32,700	32,750	503	503	35,700	35,750	568	555	38,700	38,750	673	608
29,750	29,800	451	451	32,750	32,800	504	504	35,750	35,800	570	556	38,750	38,800	675	609
29,800	29,850	452	452	32,800	32,850	504	504	35,800	35,850	571	557	38,800	38,850	676	609
29,850	29,900	453	453	32,850	32,900	505	505	35,850	35,900	573	558	38,850	38,900	678	610
29,900	29,950	454	454	32,900	32,950	506	506	35,900	35,950	575	559	38,900	38,950	680	611
29,950	30,000	455	455	32,950	33,000	507	507	35,950	36,000	577	560	38,950	39,000	682	612
<b>30,000</b>				<b>33,000</b>				<b>36,000</b>				<b>39,000</b>			
30,000	30,050	455	455	33,000	33,050	508	508	36,000	36,050	578	560	39,000	39,050	683	613
30,050	30,100	456	456	33,050	33,100	509	509	36,050	36,100	580	561	39,050	39,100	685	614
30,100	30,150	457	457	33,100	33,150	510	510	36,100	36,150	582	562	39,100	39,150	687	615
30,150	30,200	458	458	33,150	33,200	511	511	36,150	36,200	584	563	39,150	39,200	689	616
30,200	30,250	459	459	33,200	33,250	511	511	36,200	36,250	585	564	39,200	39,250	690	616
30,250	30,300	460	460	33,250	33,300	512	512	36,250	36,300	587	565	39,250	39,300	692	617
30,300	30,350	461	461	33,300	33,350	513	513	36,300	36,350	589	566	39,300	39,350	694	618
30,350	30,400	462	462	33,350	33,400	514	514	36,350	36,400	591	567	39,350	39,400	696	619
30,400	30,450	462	462	33,400	33,450	515	515	36,400	36,450	592	567	39,400	39,450	697	620
30,450	30,500	463	463	33,450	33,500	516	516	36,450	36,500	594	568	39,450	39,500	699	621
30,500	30,550	464	464	33,500	33,550	517	517	36,500	36,550	596	569	39,500	39,550	701	622
30,550	30,600	465	465	33,550	33,600	518	518	36,550	36,600	598	570	39,550	39,600	703	623
30,600	30,650	466	466	33,600	33,650	518	518	36,600	36,650	599	571	39,600	39,650	704	623
30,650	30,700	467	467	33,650	33,700	519	519	36,650	36,700	601	572	39,650	39,700	706	624
30,700	30,750	468	468	33,700	33,750	520	520	36,700	36,750	603	573	39,700	39,750	708	625
30,750	30,800	469	469	33,750	33,800	521	521	36,750	36,800	605	574	39,750	39,800	710	626
30,800	30,850	469	469	33,800	33,850	522	522	36,800	36,850	606	574	39,800	39,850	711	627
30,850	30,900	470	470	33,850	33,900	523	523	36,850	36,900	608	575	39,850	39,900	713	628
30,900	30,950	471	471	33,900	33,950	524	524	36,900	36,950	610	576	39,900	39,950	715	629
30,950	31,000	472	472	33,950	34,000	525	525	36,950	37,000	612	577	39,950	40,000	717	630

2019 NEW JERSEY TAX TABLE (NJ-1040NR)

If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
<b>40,000</b>				<b>43,000</b>				<b>46,000</b>				<b>49,000</b>			
40,000	40,050	719	630	43,000	43,050	885	683	46,000	46,050	1,050	735	49,000	49,050	1,216	788
40,050	40,100	722	631	43,050	43,100	887	684	46,050	46,100	1,053	736	49,050	49,100	1,219	789
40,100	40,150	724	632	43,100	43,150	890	685	46,100	46,150	1,056	737	49,100	49,150	1,222	790
40,150	40,200	727	633	43,150	43,200	893	686	46,150	46,200	1,059	738	49,150	49,200	1,224	791
40,200	40,250	730	634	43,200	43,250	896	686	46,200	46,250	1,061	739	49,200	49,250	1,227	791
40,250	40,300	733	635	43,250	43,300	898	687	46,250	46,300	1,064	740	49,250	49,300	1,230	792
40,300	40,350	735	636	43,300	43,350	901	688	46,300	46,350	1,067	741	49,300	49,350	1,233	793
40,350	40,400	738	637	43,350	43,400	904	689	46,350	46,400	1,070	742	49,350	49,400	1,235	794
40,400	40,450	741	637	43,400	43,450	907	690	46,400	46,450	1,072	742	49,400	49,450	1,238	795
40,450	40,500	744	638	43,450	43,500	909	691	46,450	46,500	1,075	743	49,450	49,500	1,241	796
40,500	40,550	747	639	43,500	43,550	912	692	46,500	46,550	1,078	744	49,500	49,550	1,244	797
40,550	40,600	749	640	43,550	43,600	915	693	46,550	46,600	1,081	745	49,550	49,600	1,247	798
40,600	40,650	752	641	43,600	43,650	918	693	46,600	46,650	1,084	746	49,600	49,650	1,249	798
40,650	40,700	755	642	43,650	43,700	921	694	46,650	46,700	1,086	747	49,650	49,700	1,252	799
40,700	40,750	758	643	43,700	43,750	923	695	46,700	46,750	1,089	748	49,700	49,750	1,255	800
40,750	40,800	760	644	43,750	43,800	926	696	46,750	46,800	1,092	749	49,750	49,800	1,258	801
40,800	40,850	763	644	43,800	43,850	929	697	46,800	46,850	1,095	749	49,800	49,850	1,260	802
40,850	40,900	766	645	43,850	43,900	932	698	46,850	46,900	1,097	750	49,850	49,900	1,263	803
40,900	40,950	769	646	43,900	43,950	934	699	46,900	46,950	1,100	751	49,900	49,950	1,266	804
40,950	41,000	771	647	43,950	44,000	937	700	46,950	47,000	1,103	752	49,950	50,000	1,269	805
<b>41,000</b>				<b>44,000</b>				<b>47,000</b>				<b>50,000</b>			
41,000	41,050	774	648	44,000	44,050	940	700	47,000	47,050	1,106	753	50,000	50,050	1,271	806
41,050	41,100	777	649	44,050	44,100	943	701	47,050	47,100	1,108	754	50,050	50,100	1,274	807
41,100	41,150	780	650	44,100	44,150	945	702	47,100	47,150	1,111	755	50,100	50,150	1,277	808
41,150	41,200	782	651	44,150	44,200	948	703	47,150	47,200	1,114	756	50,150	50,200	1,280	809
41,200	41,250	785	651	44,200	44,250	951	704	47,200	47,250	1,117	756	50,200	50,250	1,282	811
41,250	41,300	788	652	44,250	44,300	954	705	47,250	47,300	1,119	757	50,250	50,300	1,285	812
41,300	41,350	791	653	44,300	44,350	956	706	47,300	47,350	1,122	758	50,300	50,350	1,288	813
41,350	41,400	793	654	44,350	44,400	959	707	47,350	47,400	1,125	759	50,350	50,400	1,291	814
41,400	41,450	796	655	44,400	44,450	962	707	47,400	47,450	1,128	760	50,400	50,450	1,293	815
41,450	41,500	799	656	44,450	44,500	965	708	47,450	47,500	1,130	761	50,450	50,500	1,296	817
41,500	41,550	802	657	44,500	44,550	968	709	47,500	47,550	1,133	762	50,500	50,550	1,299	818
41,550	41,600	805	658	44,550	44,600	970	710	47,550	47,600	1,136	763	50,550	50,600	1,302	819
41,600	41,650	807	658	44,600	44,650	973	711	47,600	47,650	1,139	763	50,600	50,650	1,305	820
41,650	41,700	810	659	44,650	44,700	976	712	47,650	47,700	1,142	764	50,650	50,700	1,307	822
41,700	41,750	813	660	44,700	44,750	979	713	47,700	47,750	1,144	765	50,700	50,750	1,310	823
41,750	41,800	816	661	44,750	44,800	981	714	47,750	47,800	1,147	766	50,750	50,800	1,313	824
41,800	41,850	818	662	44,800	44,850	984	714	47,800	47,850	1,150	767	50,800	50,850	1,316	825
41,850	41,900	821	663	44,850	44,900	987	715	47,850	47,900	1,153	768	50,850	50,900	1,318	826
41,900	41,950	824	664	44,900	44,950	990	716	47,900	47,950	1,155	769	50,900	50,950	1,321	828
41,950	42,000	827	665	44,950	45,000	992	717	47,950	48,000	1,158	770	50,950	51,000	1,324	829
<b>42,000</b>				<b>45,000</b>				<b>48,000</b>				<b>51,000</b>			
42,000	42,050	829	665	45,000	45,050	995	718	48,000	48,050	1,161	770	51,000	51,050	1,327	830
42,050	42,100	832	666	45,050	45,100	998	719	48,050	48,100	1,164	771	51,050	51,100	1,329	831
42,100	42,150	835	667	45,100	45,150	1,001	720	48,100	48,150	1,166	772	51,100	51,150	1,332	833
42,150	42,200	838	668	45,150	45,200	1,003	721	48,150	48,200	1,169	773	51,150	51,200	1,335	834
42,200	42,250	840	669	45,200	45,250	1,006	721	48,200	48,250	1,172	774	51,200	51,250	1,338	835
42,250	42,300	843	670	45,250	45,300	1,009	722	48,250	48,300	1,175	775	51,250	51,300	1,340	836
42,300	42,350	846	671	45,300	45,350	1,012	723	48,300	48,350	1,177	776	51,300	51,350	1,343	837
42,350	42,400	849	672	45,350	45,400	1,014	724	48,350	48,400	1,180	777	51,350	51,400	1,346	839
42,400	42,450	851	672	45,400	45,450	1,017	725	48,400	48,450	1,183	777	51,400	51,450	1,349	840
42,450	42,500	854	673	45,450	45,500	1,020	726	48,450	48,500	1,186	778	51,450	51,500	1,351	841
42,500	42,550	857	674	45,500	45,550	1,023	727	48,500	48,550	1,189	779	51,500	51,550	1,354	842
42,550	42,600	860	675	45,550	45,600	1,026	728	48,550	48,600	1,191	780	51,550	51,600	1,357	844
42,600	42,650	863	676	45,600	45,650	1,028	728	48,600	48,650	1,194	781	51,600	51,650	1,360	845
42,650	42,700	865	677	45,650	45,700	1,031	729	48,650	48,700	1,197	782	51,650	51,700	1,363	846
42,700	42,750	868	678	45,700	45,750	1,034	730	48,700	48,750	1,200	783	51,700	51,750	1,365	847
42,750	42,800	871	679	45,750	45,800	1,037	731	48,750	48,800	1,202	784	51,750	51,800	1,368	848
42,800	42,850	874	679	45,800	45,850	1,039	732	48,800	48,850	1,205	784	51,800	51,850	1,371	850
42,850	42,900	876	680	45,850	45,900	1,042	733	48,850	48,900	1,208	785	51,850	51,900	1,374	851
42,900	42,950	879	681	45,900	45,950	1,045	734	48,900	48,950	1,211	786	51,900	51,950	1,376	852
42,950	43,000	882	682	45,950	46,000	1,048	735	48,950	49,000	1,213	787	51,950	52,000	1,379	853

2019 NEW JERSEY TAX TABLE (NJ-1040NR)

If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
<b>52,000</b>				<b>55,000</b>				<b>58,000</b>				<b>61,000</b>			
52,000	52,050	1,382	855	55,000	55,050	1,548	928	58,000	58,050	1,713	1,002	61,000	61,050	1,879	1,075
52,050	52,100	1,385	856	55,050	55,100	1,550	929	58,050	58,100	1,716	1,003	61,050	61,100	1,882	1,076
52,100	52,150	1,387	857	55,100	55,150	1,553	931	58,100	58,150	1,719	1,004	61,100	61,150	1,885	1,078
52,150	52,200	1,390	858	55,150	55,200	1,556	932	58,150	58,200	1,722	1,005	61,150	61,200	1,887	1,079
52,200	52,250	1,393	860	55,200	55,250	1,559	933	58,200	58,250	1,724	1,007	61,200	61,250	1,890	1,080
52,250	52,300	1,396	861	55,250	55,300	1,561	934	58,250	58,300	1,727	1,008	61,250	61,300	1,893	1,081
52,300	52,350	1,398	862	55,300	55,350	1,564	935	58,300	58,350	1,730	1,009	61,300	61,350	1,896	1,082
52,350	52,400	1,401	863	55,350	55,400	1,567	937	58,350	58,400	1,733	1,010	61,350	61,400	1,898	1,084
52,400	52,450	1,404	864	55,400	55,450	1,570	938	58,400	58,450	1,735	1,011	61,400	61,450	1,901	1,085
52,450	52,500	1,407	866	55,450	55,500	1,572	939	58,450	58,500	1,738	1,013	61,450	61,500	1,904	1,086
52,500	52,550	1,410	867	55,500	55,550	1,575	940	58,500	58,550	1,741	1,014	61,500	61,550	1,907	1,087
52,550	52,600	1,412	868	55,550	55,600	1,578	942	58,550	58,600	1,744	1,015	61,550	61,600	1,910	1,089
52,600	52,650	1,415	869	55,600	55,650	1,581	943	58,600	58,650	1,747	1,016	61,600	61,650	1,912	1,090
52,650	52,700	1,418	871	55,650	55,700	1,584	944	58,650	58,700	1,749	1,018	61,650	61,700	1,915	1,091
52,700	52,750	1,421	872	55,700	55,750	1,586	945	58,700	58,750	1,752	1,019	61,700	61,750	1,918	1,092
52,750	52,800	1,423	873	55,750	55,800	1,589	946	58,750	58,800	1,755	1,020	61,750	61,800	1,921	1,093
52,800	52,850	1,426	874	55,800	55,850	1,592	948	58,800	58,850	1,758	1,021	61,800	61,850	1,923	1,095
52,850	52,900	1,429	875	55,850	55,900	1,595	949	58,850	58,900	1,760	1,022	61,850	61,900	1,926	1,096
52,900	52,950	1,432	877	55,900	55,950	1,597	950	58,900	58,950	1,763	1,024	61,900	61,950	1,929	1,097
52,950	53,000	1,434	878	55,950	56,000	1,600	951	58,950	59,000	1,766	1,025	61,950	62,000	1,932	1,098
<b>53,000</b>				<b>56,000</b>				<b>59,000</b>				<b>62,000</b>			
53,000	53,050	1,437	879	56,000	56,050	1,603	953	59,000	59,050	1,769	1,026	62,000	62,050	1,934	1,100
53,050	53,100	1,440	880	56,050	56,100	1,606	954	59,050	59,100	1,771	1,027	62,050	62,100	1,937	1,101
53,100	53,150	1,443	882	56,100	56,150	1,608	955	59,100	59,150	1,774	1,029	62,100	62,150	1,940	1,102
53,150	53,200	1,445	883	56,150	56,200	1,611	956	59,150	59,200	1,777	1,030	62,150	62,200	1,943	1,103
53,200	53,250	1,448	884	56,200	56,250	1,614	958	59,200	59,250	1,780	1,031	62,200	62,250	1,945	1,105
53,250	53,300	1,451	885	56,250	56,300	1,617	959	59,250	59,300	1,782	1,032	62,250	62,300	1,948	1,106
53,300	53,350	1,454	886	56,300	56,350	1,619	960	59,300	59,350	1,785	1,033	62,300	62,350	1,951	1,107
53,350	53,400	1,456	888	56,350	56,400	1,622	961	59,350	59,400	1,788	1,035	62,350	62,400	1,954	1,108
53,400	53,450	1,459	889	56,400	56,450	1,625	962	59,400	59,450	1,791	1,036	62,400	62,450	1,956	1,109
53,450	53,500	1,462	890	56,450	56,500	1,628	964	59,450	59,500	1,793	1,037	62,450	62,500	1,959	1,111
53,500	53,550	1,465	891	56,500	56,550	1,631	965	59,500	59,550	1,796	1,038	62,500	62,550	1,962	1,112
53,550	53,600	1,468	893	56,550	56,600	1,633	966	59,550	59,600	1,799	1,040	62,550	62,600	1,965	1,113
53,600	53,650	1,470	894	56,600	56,650	1,636	967	59,600	59,650	1,802	1,041	62,600	62,650	1,968	1,114
53,650	53,700	1,473	895	56,650	56,700	1,639	969	59,650	59,700	1,805	1,042	62,650	62,700	1,970	1,116
53,700	53,750	1,476	896	56,700	56,750	1,642	970	59,700	59,750	1,807	1,043	62,700	62,750	1,973	1,117
53,750	53,800	1,479	897	56,750	56,800	1,644	971	59,750	59,800	1,810	1,044	62,750	62,800	1,976	1,118
53,800	53,850	1,481	899	56,800	56,850	1,647	972	59,800	59,850	1,813	1,046	62,800	62,850	1,979	1,119
53,850	53,900	1,484	900	56,850	56,900	1,650	973	59,850	59,900	1,816	1,047	62,850	62,900	1,981	1,120
53,900	53,950	1,487	901	56,900	56,950	1,653	975	59,900	59,950	1,818	1,048	62,900	62,950	1,984	1,122
53,950	54,000	1,490	902	56,950	57,000	1,655	976	59,950	60,000	1,821	1,049	62,950	63,000	1,987	1,123
<b>54,000</b>				<b>57,000</b>				<b>60,000</b>				<b>63,000</b>			
54,000	54,050	1,492	904	57,000	57,050	1,658	977	60,000	60,050	1,824	1,051	63,000	63,050	1,990	1,124
54,050	54,100	1,495	905	57,050	57,100	1,661	978	60,050	60,100	1,827	1,052	63,050	63,100	1,992	1,125
54,100	54,150	1,498	906	57,100	57,150	1,664	980	60,100	60,150	1,829	1,053	63,100	63,150	1,995	1,127
54,150	54,200	1,501	907	57,150	57,200	1,666	981	60,150	60,200	1,832	1,054	63,150	63,200	1,998	1,128
54,200	54,250	1,503	909	57,200	57,250	1,669	982	60,200	60,250	1,835	1,056	63,200	63,250	2,001	1,129
54,250	54,300	1,506	910	57,250	57,300	1,672	983	60,250	60,300	1,838	1,057	63,250	63,300	2,003	1,130
54,300	54,350	1,509	911	57,300	57,350	1,675	984	60,300	60,350	1,840	1,058	63,300	63,350	2,006	1,131
54,350	54,400	1,512	912	57,350	57,400	1,677	986	60,350	60,400	1,843	1,059	63,350	63,400	2,009	1,133
54,400	54,450	1,514	913	57,400	57,450	1,680	987	60,400	60,450	1,846	1,060	63,400	63,450	2,012	1,134
54,450	54,500	1,517	915	57,450	57,500	1,683	988	60,450	60,500	1,849	1,062	63,450	63,500	2,014	1,135
54,500	54,550	1,520	916	57,500	57,550	1,686	989	60,500	60,550	1,852	1,063	63,500	63,550	2,017	1,136
54,550	54,600	1,523	917	57,550	57,600	1,689	991	60,550	60,600	1,854	1,064	63,550	63,600	2,020	1,138
54,600	54,650	1,526	918	57,600	57,650	1,691	992	60,600	60,650	1,857	1,065	63,600	63,650	2,023	1,139
54,650	54,700	1,528	920	57,650	57,700	1,694	993	60,650	60,700	1,860	1,067	63,650	63,700	2,026	1,140
54,700	54,750	1,531	921	57,700	57,750	1,697	994	60,700	60,750	1,863	1,068	63,700	63,750	2,028	1,141
54,750	54,800	1,534	922	57,750	57,800	1,700	995	60,750	60,800	1,865	1,069	63,750	63,800	2,031	1,142
54,800	54,850	1,537	923	57,800	57,850	1,702	997	60,800	60,850	1,868	1,070	63,800	63,850	2,034	1,144
54,850	54,900	1,539	924	57,850	57,900	1,705	998	60,850	60,900	1,871	1,071	63,850	63,900	2,037	1,145
54,900	54,950	1,542	926	57,900	57,950	1,708	999	60,900	60,950	1,874	1,073	63,900	63,950	2,039	1,146
54,950	55,000	1,545	927	57,950	58,000	1,711	1,000	60,950	61,000	1,876	1,074	63,950	64,000	2,042	1,147

2019 NEW JERSEY TAX TABLE (NJ-1040NR)

If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
<b>64,000</b>				<b>67,000</b>				<b>70,000</b>				<b>73,000</b>			
64,000	64,050	2,045	1,149	67,000	67,050	2,211	1,222	70,000	70,050	2,376	1,296	73,000	73,050	2,542	1,401
64,050	64,100	2,048	1,150	67,050	67,100	2,213	1,223	70,050	70,100	2,379	1,298	73,050	73,100	2,545	1,403
64,100	64,150	2,050	1,151	67,100	67,150	2,216	1,225	70,100	70,150	2,382	1,299	73,100	73,150	2,548	1,404
64,150	64,200	2,053	1,152	67,150	67,200	2,219	1,226	70,150	70,200	2,385	1,301	73,150	73,200	2,550	1,406
64,200	64,250	2,056	1,154	67,200	67,250	2,222	1,227	70,200	70,250	2,387	1,303	73,200	73,250	2,553	1,408
64,250	64,300	2,059	1,155	67,250	67,300	2,224	1,228	70,250	70,300	2,390	1,305	73,250	73,300	2,556	1,410
64,300	64,350	2,061	1,156	67,300	67,350	2,227	1,229	70,300	70,350	2,393	1,306	73,300	73,350	2,559	1,411
64,350	64,400	2,064	1,157	67,350	67,400	2,230	1,231	70,350	70,400	2,396	1,308	73,350	73,400	2,561	1,413
64,400	64,450	2,067	1,158	67,400	67,450	2,233	1,232	70,400	70,450	2,398	1,310	73,400	73,450	2,564	1,415
64,450	64,500	2,070	1,160	67,450	67,500	2,235	1,233	70,450	70,500	2,401	1,312	73,450	73,500	2,567	1,417
64,500	64,550	2,073	1,161	67,500	67,550	2,238	1,234	70,500	70,550	2,404	1,313	73,500	73,550	2,570	1,418
64,550	64,600	2,075	1,162	67,550	67,600	2,241	1,236	70,550	70,600	2,407	1,315	73,550	73,600	2,573	1,420
64,600	64,650	2,078	1,163	67,600	67,650	2,244	1,237	70,600	70,650	2,410	1,317	73,600	73,650	2,575	1,422
64,650	64,700	2,081	1,165	67,650	67,700	2,247	1,238	70,650	70,700	2,412	1,319	73,650	73,700	2,578	1,424
64,700	64,750	2,084	1,166	67,700	67,750	2,249	1,239	70,700	70,750	2,415	1,320	73,700	73,750	2,581	1,425
64,750	64,800	2,086	1,167	67,750	67,800	2,252	1,240	70,750	70,800	2,418	1,322	73,750	73,800	2,584	1,427
64,800	64,850	2,089	1,168	67,800	67,850	2,255	1,242	70,800	70,850	2,421	1,324	73,800	73,850	2,586	1,429
64,850	64,900	2,092	1,169	67,850	67,900	2,258	1,243	70,850	70,900	2,423	1,326	73,850	73,900	2,589	1,431
64,900	64,950	2,095	1,171	67,900	67,950	2,260	1,244	70,900	70,950	2,426	1,327	73,900	73,950	2,592	1,432
64,950	65,000	2,097	1,172	67,950	68,000	2,263	1,245	70,950	71,000	2,429	1,329	73,950	74,000	2,595	1,434
<b>65,000</b>				<b>68,000</b>				<b>71,000</b>				<b>74,000</b>			
65,000	65,050	2,100	1,173	68,000	68,050	2,266	1,247	71,000	71,050	2,432	1,331	74,000	74,050	2,597	1,436
65,050	65,100	2,103	1,174	68,050	68,100	2,269	1,248	71,050	71,100	2,434	1,333	74,050	74,100	2,600	1,438
65,100	65,150	2,106	1,176	68,100	68,150	2,271	1,249	71,100	71,150	2,437	1,334	74,100	74,150	2,603	1,439
65,150	65,200	2,108	1,177	68,150	68,200	2,274	1,250	71,150	71,200	2,440	1,336	74,150	74,200	2,606	1,441
65,200	65,250	2,111	1,178	68,200	68,250	2,277	1,252	71,200	71,250	2,443	1,338	74,200	74,250	2,608	1,443
65,250	65,300	2,114	1,179	68,250	68,300	2,280	1,253	71,250	71,300	2,445	1,340	74,250	74,300	2,611	1,445
65,300	65,350	2,117	1,180	68,300	68,350	2,282	1,254	71,300	71,350	2,448	1,341	74,300	74,350	2,614	1,446
65,350	65,400	2,119	1,182	68,350	68,400	2,285	1,255	71,350	71,400	2,451	1,343	74,350	74,400	2,617	1,448
65,400	65,450	2,122	1,183	68,400	68,450	2,288	1,256	71,400	71,450	2,454	1,345	74,400	74,450	2,619	1,450
65,450	65,500	2,125	1,184	68,450	68,500	2,291	1,258	71,450	71,500	2,456	1,347	74,450	74,500	2,622	1,452
65,500	65,550	2,128	1,185	68,500	68,550	2,294	1,259	71,500	71,550	2,459	1,348	74,500	74,550	2,625	1,453
65,550	65,600	2,131	1,187	68,550	68,600	2,296	1,260	71,550	71,600	2,462	1,350	74,550	74,600	2,628	1,455
65,600	65,650	2,133	1,188	68,600	68,650	2,299	1,261	71,600	71,650	2,465	1,352	74,600	74,650	2,631	1,457
65,650	65,700	2,136	1,189	68,650	68,700	2,302	1,263	71,650	71,700	2,468	1,354	74,650	74,700	2,633	1,459
65,700	65,750	2,139	1,190	68,700	68,750	2,305	1,264	71,700	71,750	2,470	1,355	74,700	74,750	2,636	1,460
65,750	65,800	2,142	1,191	68,750	68,800	2,307	1,265	71,750	71,800	2,473	1,357	74,750	74,800	2,639	1,462
65,800	65,850	2,144	1,193	68,800	68,850	2,310	1,266	71,800	71,850	2,476	1,359	74,800	74,850	2,642	1,464
65,850	65,900	2,147	1,194	68,850	68,900	2,313	1,267	71,850	71,900	2,479	1,361	74,850	74,900	2,644	1,466
65,900	65,950	2,150	1,195	68,900	68,950	2,316	1,269	71,900	71,950	2,481	1,362	74,900	74,950	2,647	1,467
65,950	66,000	2,153	1,196	68,950	69,000	2,318	1,270	71,950	72,000	2,484	1,364	74,950	75,000	2,650	1,469
<b>66,000</b>				<b>69,000</b>				<b>72,000</b>				<b>75,000</b>			
66,000	66,050	2,155	1,198	69,000	69,050	2,321	1,271	72,000	72,050	2,487	1,366	75,000	75,050	2,653	1,471
66,050	66,100	2,158	1,199	69,050	69,100	2,324	1,272	72,050	72,100	2,490	1,368	75,050	75,100	2,656	1,473
66,100	66,150	2,161	1,200	69,100	69,150	2,327	1,274	72,100	72,150	2,492	1,369	75,100	75,150	2,659	1,474
66,150	66,200	2,164	1,201	69,150	69,200	2,329	1,275	72,150	72,200	2,495	1,371	75,150	75,200	2,662	1,476
66,200	66,250	2,166	1,203	69,200	69,250	2,332	1,276	72,200	72,250	2,498	1,373	75,200	75,250	2,666	1,478
66,250	66,300	2,169	1,204	69,250	69,300	2,335	1,277	72,250	72,300	2,501	1,375	75,250	75,300	2,669	1,480
66,300	66,350	2,172	1,205	69,300	69,350	2,338	1,278	72,300	72,350	2,503	1,376	75,300	75,350	2,672	1,481
66,350	66,400	2,175	1,206	69,350	69,400	2,340	1,280	72,350	72,400	2,506	1,378	75,350	75,400	2,675	1,483
66,400	66,450	2,177	1,207	69,400	69,450	2,343	1,281	72,400	72,450	2,509	1,380	75,400	75,450	2,678	1,485
66,450	66,500	2,180	1,209	69,450	69,500	2,346	1,282	72,450	72,500	2,512	1,382	75,450	75,500	2,682	1,487
66,500	66,550	2,183	1,210	69,500	69,550	2,349	1,283	72,500	72,550	2,515	1,383	75,500	75,550	2,685	1,488
66,550	66,600	2,186	1,211	69,550	69,600	2,352	1,285	72,550	72,600	2,517	1,385	75,550	75,600	2,688	1,490
66,600	66,650	2,189	1,212	69,600	69,650	2,354	1,286	72,600	72,650	2,520	1,387	75,600	75,650	2,691	1,492
66,650	66,700	2,191	1,214	69,650	69,700	2,357	1,287	72,650	72,700	2,523	1,389	75,650	75,700	2,694	1,494
66,700	66,750	2,194	1,215	69,700	69,750	2,360	1,288	72,700	72,750	2,526	1,390	75,700	75,750	2,697	1,495
66,750	66,800	2,197	1,216	69,750	69,800	2,363	1,289	72,750	72,800	2,528	1,392	75,750	75,800	2,701	1,497
66,800	66,850	2,200	1,217	69,800	69,850	2,365	1,291	72,800	72,850	2,531	1,394	75,800	75,850	2,704	1,499
66,850	66,900	2,202	1,218	69,850	69,900	2,368	1,292	72,850	72,900	2,534	1,396	75,850	75,900	2,707	1,501
66,900	66,950	2,205	1,220	69,900	69,950	2,371	1,293	72,900	72,950	2,537	1,397	75,900	75,950	2,710	1,502
66,950	67,000	2,208	1,221	69,950	70,000	2,374	1,294	72,950	73,000	2,539	1,399	75,950	76,000	2,713	1,504



2019 NEW JERSEY TAX TABLE (NJ-1040NR)

If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
<b>76,000</b>				<b>79,000</b>				<b>82,000</b>				<b>85,000</b>			
76,000	76,050	2,717	1,506	79,000	79,050	2,908	1,611	82,000	82,050	3,099	1,757	85,000	85,050	3,290	1,923
76,050	76,100	2,720	1,508	79,050	79,100	2,911	1,613	82,050	82,100	3,102	1,760	85,050	85,100	3,293	1,925
76,100	76,150	2,723	1,509	79,100	79,150	2,914	1,614	82,100	82,150	3,105	1,762	85,100	85,150	3,296	1,928
76,150	76,200	2,726	1,511	79,150	79,200	2,917	1,616	82,150	82,200	3,108	1,765	85,150	85,200	3,299	1,931
76,200	76,250	2,729	1,513	79,200	79,250	2,920	1,618	82,200	82,250	3,111	1,768	85,200	85,250	3,303	1,934
76,250	76,300	2,732	1,515	79,250	79,300	2,924	1,620	82,250	82,300	3,115	1,771	85,250	85,300	3,306	1,936
76,300	76,350	2,736	1,516	79,300	79,350	2,927	1,621	82,300	82,350	3,118	1,773	85,300	85,350	3,309	1,939
76,350	76,400	2,739	1,518	79,350	79,400	2,930	1,623	82,350	82,400	3,121	1,776	85,350	85,400	3,312	1,942
76,400	76,450	2,742	1,520	79,400	79,450	2,933	1,625	82,400	82,450	3,124	1,779	85,400	85,450	3,315	1,945
76,450	76,500	2,745	1,522	79,450	79,500	2,936	1,627	82,450	82,500	3,127	1,782	85,450	85,500	3,319	1,947
76,500	76,550	2,748	1,523	79,500	79,550	2,939	1,628	82,500	82,550	3,131	1,785	85,500	85,550	3,322	1,950
76,550	76,600	2,752	1,525	79,550	79,600	2,943	1,630	82,550	82,600	3,134	1,787	85,550	85,600	3,325	1,953
76,600	76,650	2,755	1,527	79,600	79,650	2,946	1,632	82,600	82,650	3,137	1,790	85,600	85,650	3,328	1,956
76,650	76,700	2,758	1,529	79,650	79,700	2,949	1,634	82,650	82,700	3,140	1,793	85,650	85,700	3,331	1,959
76,700	76,750	2,761	1,530	79,700	79,750	2,952	1,635	82,700	82,750	3,143	1,796	85,700	85,750	3,334	1,961
76,750	76,800	2,764	1,532	79,750	79,800	2,955	1,637	82,750	82,800	3,147	1,798	85,750	85,800	3,338	1,964
76,800	76,850	2,768	1,534	79,800	79,850	2,959	1,639	82,800	82,850	3,150	1,801	85,800	85,850	3,341	1,967
76,850	76,900	2,771	1,536	79,850	79,900	2,962	1,641	82,850	82,900	3,153	1,804	85,850	85,900	3,344	1,970
76,900	76,950	2,774	1,537	79,900	79,950	2,965	1,642	82,900	82,950	3,156	1,807	85,900	85,950	3,347	1,972
76,950	77,000	2,777	1,539	79,950	80,000	2,968	1,644	82,950	83,000	3,159	1,809	85,950	86,000	3,350	1,975
<b>77,000</b>				<b>80,000</b>				<b>83,000</b>				<b>86,000</b>			
77,000	77,050	2,780	1,541	80,000	80,050	2,971	1,646	83,000	83,050	3,162	1,812	86,000	86,050	3,354	1,978
77,050	77,100	2,783	1,543	80,050	80,100	2,975	1,649	83,050	83,100	3,166	1,815	86,050	86,100	3,357	1,981
77,100	77,150	2,787	1,544	80,100	80,150	2,978	1,652	83,100	83,150	3,169	1,818	86,100	86,150	3,360	1,983
77,150	77,200	2,790	1,546	80,150	80,200	2,981	1,655	83,150	83,200	3,172	1,820	86,150	86,200	3,363	1,986
77,200	77,250	2,793	1,548	80,200	80,250	2,984	1,657	83,200	83,250	3,175	1,823	86,200	86,250	3,366	1,989
77,250	77,300	2,796	1,550	80,250	80,300	2,987	1,660	83,250	83,300	3,178	1,826	86,250	86,300	3,369	1,992
77,300	77,350	2,799	1,551	80,300	80,350	2,990	1,663	83,300	83,350	3,182	1,829	86,300	86,350	3,373	1,994
77,350	77,400	2,803	1,553	80,350	80,400	2,994	1,666	83,350	83,400	3,185	1,831	86,350	86,400	3,376	1,997
77,400	77,450	2,806	1,555	80,400	80,450	2,997	1,668	83,400	83,450	3,188	1,834	86,400	86,450	3,379	2,000
77,450	77,500	2,809	1,557	80,450	80,500	3,000	1,671	83,450	83,500	3,191	1,837	86,450	86,500	3,382	2,003
77,500	77,550	2,812	1,558	80,500	80,550	3,003	1,674	83,500	83,550	3,194	1,840	86,500	86,550	3,385	2,006
77,550	77,600	2,815	1,560	80,550	80,600	3,006	1,677	83,550	83,600	3,197	1,843	86,550	86,600	3,389	2,008
77,600	77,650	2,818	1,562	80,600	80,650	3,010	1,680	83,600	83,650	3,201	1,845	86,600	86,650	3,392	2,011
77,650	77,700	2,822	1,564	80,650	80,700	3,013	1,682	83,650	83,700	3,204	1,848	86,650	86,700	3,395	2,014
77,700	77,750	2,825	1,565	80,700	80,750	3,016	1,685	83,700	83,750	3,207	1,851	86,700	86,750	3,398	2,017
77,750	77,800	2,828	1,567	80,750	80,800	3,019	1,688	83,750	83,800	3,210	1,854	86,750	86,800	3,401	2,019
77,800	77,850	2,831	1,569	80,800	80,850	3,022	1,691	83,800	83,850	3,213	1,856	86,800	86,850	3,405	2,022
77,850	77,900	2,834	1,571	80,850	80,900	3,025	1,693	83,850	83,900	3,217	1,859	86,850	86,900	3,408	2,025
77,900	77,950	2,838	1,572	80,900	80,950	3,029	1,696	83,900	83,950	3,220	1,862	86,900	86,950	3,411	2,028
77,950	78,000	2,841	1,574	80,950	81,000	3,032	1,699	83,950	84,000	3,223	1,865	86,950	87,000	3,414	2,030
<b>78,000</b>				<b>81,000</b>				<b>84,000</b>				<b>87,000</b>			
78,000	78,050	2,844	1,576	81,000	81,050	3,035	1,702	84,000	84,050	3,226	1,867	87,000	87,050	3,417	2,033
78,050	78,100	2,847	1,578	81,050	81,100	3,038	1,704	84,050	84,100	3,229	1,870	87,050	87,100	3,420	2,036
78,100	78,150	2,850	1,579	81,100	81,150	3,041	1,707	84,100	84,150	3,233	1,873	87,100	87,150	3,424	2,039
78,150	78,200	2,853	1,581	81,150	81,200	3,045	1,710	84,150	84,200	3,236	1,876	87,150	87,200	3,427	2,041
78,200	78,250	2,857	1,583	81,200	81,250	3,048	1,713	84,200	84,250	3,239	1,878	87,200	87,250	3,430	2,044
78,250	78,300	2,860	1,585	81,250	81,300	3,051	1,715	84,250	84,300	3,242	1,881	87,250	87,300	3,433	2,047
78,300	78,350	2,863	1,586	81,300	81,350	3,054	1,718	84,300	84,350	3,245	1,884	87,300	87,350	3,436	2,050
78,350	78,400	2,866	1,588	81,350	81,400	3,057	1,721	84,350	84,400	3,248	1,887	87,350	87,400	3,440	2,052
78,400	78,450	2,869	1,590	81,400	81,450	3,061	1,724	84,400	84,450	3,252	1,889	87,400	87,450	3,443	2,055
78,450	78,500	2,873	1,592	81,450	81,500	3,064	1,726	84,450	84,500	3,255	1,892	87,450	87,500	3,446	2,058
78,500	78,550	2,876	1,593	81,500	81,550	3,067	1,729	84,500	84,550	3,258	1,895	87,500	87,550	3,449	2,061
78,550	78,600	2,879	1,595	81,550	81,600	3,070	1,732	84,550	84,600	3,261	1,898	87,550	87,600	3,452	2,064
78,600	78,650	2,882	1,597	81,600	81,650	3,073	1,735	84,600	84,650	3,264	1,901	87,600	87,650	3,455	2,066
78,650	78,700	2,885	1,599	81,650	81,700	3,076	1,738	84,650	84,700	3,268	1,903	87,650	87,700	3,459	2,069
78,700	78,750	2,889	1,600	81,700	81,750	3,080	1,740	84,700	84,750	3,271	1,906	87,700	87,750	3,462	2,072
78,750	78,800	2,892	1,602	81,750	81,800	3,083	1,743	84,750	84,800	3,274	1,909	87,750	87,800	3,465	2,075
78,800	78,850	2,895	1,604	81,800	81,850	3,086	1,746	84,800	84,850	3,277	1,912	87,800	87,850	3,468	2,077
78,850	78,900	2,898	1,606	81,850	81,900	3,089	1,749	84,850	84,900	3,280	1,914	87,850	87,900	3,471	2,080
78,900	78,950	2,901	1,607	81,900	81,950	3,092	1,751	84,900	84,950	3,283	1,917	87,900	87,950	3,475	2,083
78,950	79,000	2,904	1,609	81,950	82,000	3,096	1,754	84,950	85,000	3,287	1,920	87,950	88,000	3,478	2,086

2019 NEW JERSEY TAX TABLE (NJ-1040NR)

If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 38 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
<b>88,000</b>				<b>91,000</b>				<b>94,000</b>				<b>97,000</b>			
88,000	88,050	3,481	2,088	91,000	91,050	3,672	2,254	94,000	94,050	3,863	2,420	97,000	97,050	4,054	2,586
88,050	88,100	3,484	2,091	91,050	91,100	3,675	2,257	94,050	94,100	3,866	2,423	97,050	97,100	4,057	2,588
88,100	88,150	3,487	2,094	91,100	91,150	3,678	2,260	94,100	94,150	3,870	2,425	97,100	97,150	4,061	2,591
88,150	88,200	3,490	2,097	91,150	91,200	3,682	2,262	94,150	94,200	3,873	2,428	97,150	97,200	4,064	2,594
88,200	88,250	3,494	2,099	91,200	91,250	3,685	2,265	94,200	94,250	3,876	2,431	97,200	97,250	4,067	2,597
88,250	88,300	3,497	2,102	91,250	91,300	3,688	2,268	94,250	94,300	3,879	2,434	97,250	97,300	4,070	2,599
88,300	88,350	3,500	2,105	91,300	91,350	3,691	2,271	94,300	94,350	3,882	2,436	97,300	97,350	4,073	2,602
88,350	88,400	3,503	2,108	91,350	91,400	3,694	2,273	94,350	94,400	3,885	2,439	97,350	97,400	4,077	2,605
88,400	88,450	3,506	2,110	91,400	91,450	3,698	2,276	94,400	94,450	3,889	2,442	97,400	97,450	4,080	2,608
88,450	88,500	3,510	2,113	91,450	91,500	3,701	2,279	94,450	94,500	3,892	2,445	97,450	97,500	4,083	2,610
88,500	88,550	3,513	2,116	91,500	91,550	3,704	2,282	94,500	94,550	3,895	2,448	97,500	97,550	4,086	2,613
88,550	88,600	3,516	2,119	91,550	91,600	3,707	2,285	94,550	94,600	3,898	2,450	97,550	97,600	4,089	2,616
88,600	88,650	3,519	2,122	91,600	91,650	3,710	2,287	94,600	94,650	3,901	2,453	97,600	97,650	4,092	2,619
88,650	88,700	3,522	2,124	91,650	91,700	3,713	2,290	94,650	94,700	3,905	2,456	97,650	97,700	4,096	2,622
88,700	88,750	3,526	2,127	91,700	91,750	3,717	2,293	94,700	94,750	3,908	2,459	97,700	97,750	4,099	2,624
88,750	88,800	3,529	2,130	91,750	91,800	3,720	2,296	94,750	94,800	3,911	2,461	97,750	97,800	4,102	2,627
88,800	88,850	3,532	2,133	91,800	91,850	3,723	2,298	94,800	94,850	3,914	2,464	97,800	97,850	4,105	2,630
88,850	88,900	3,535	2,135	91,850	91,900	3,726	2,301	94,850	94,900	3,917	2,467	97,850	97,900	4,108	2,633
88,900	88,950	3,538	2,138	91,900	91,950	3,729	2,304	94,900	94,950	3,920	2,470	97,900	97,950	4,112	2,635
88,950	89,000	3,541	2,141	91,950	92,000	3,733	2,307	94,950	95,000	3,924	2,472	97,950	98,000	4,115	2,638
<b>89,000</b>				<b>92,000</b>				<b>95,000</b>				<b>98,000</b>			
89,000	89,050	3,545	2,144	92,000	92,050	3,736	2,309	95,000	95,050	3,927	2,475	98,000	98,050	4,118	2,641
89,050	89,100	3,548	2,146	92,050	92,100	3,739	2,312	95,050	95,100	3,930	2,478	98,050	98,100	4,121	2,644
89,100	89,150	3,551	2,149	92,100	92,150	3,742	2,315	95,100	95,150	3,933	2,481	98,100	98,150	4,124	2,646
89,150	89,200	3,554	2,152	92,150	92,200	3,745	2,318	95,150	95,200	3,936	2,483	98,150	98,200	4,127	2,649
89,200	89,250	3,557	2,155	92,200	92,250	3,748	2,320	95,200	95,250	3,940	2,486	98,200	98,250	4,131	2,652
89,250	89,300	3,561	2,157	92,250	92,300	3,752	2,323	95,250	95,300	3,943	2,489	98,250	98,300	4,134	2,655
89,300	89,350	3,564	2,160	92,300	92,350	3,755	2,326	95,300	95,350	3,946	2,492	98,300	98,350	4,137	2,657
89,350	89,400	3,567	2,163	92,350	92,400	3,758	2,329	95,350	95,400	3,949	2,494	98,350	98,400	4,140	2,660
89,400	89,450	3,570	2,166	92,400	92,450	3,761	2,331	95,400	95,450	3,952	2,497	98,400	98,450	4,143	2,663
89,450	89,500	3,573	2,168	92,450	92,500	3,764	2,334	95,450	95,500	3,956	2,500	98,450	98,500	4,147	2,666
89,500	89,550	3,576	2,171	92,500	92,550	3,768	2,337	95,500	95,550	3,959	2,503	98,500	98,550	4,150	2,669
89,550	89,600	3,580	2,174	92,550	92,600	3,771	2,340	95,550	95,600	3,962	2,506	98,550	98,600	4,153	2,671
89,600	89,650	3,583	2,177	92,600	92,650	3,774	2,343	95,600	95,650	3,965	2,508	98,600	98,650	4,156	2,674
89,650	89,700	3,586	2,180	92,650	92,700	3,777	2,345	95,650	95,700	3,968	2,511	98,650	98,700	4,159	2,677
89,700	89,750	3,589	2,182	92,700	92,750	3,780	2,348	95,700	95,750	3,971	2,514	98,700	98,750	4,163	2,680
89,750	89,800	3,592	2,185	92,750	92,800	3,784	2,351	95,750	95,800	3,975	2,517	98,750	98,800	4,166	2,682
89,800	89,850	3,596	2,188	92,800	92,850	3,787	2,354	95,800	95,850	3,978	2,519	98,800	98,850	4,169	2,685
89,850	89,900	3,599	2,191	92,850	92,900	3,790	2,356	95,850	95,900	3,981	2,522	98,850	98,900	4,172	2,688
89,900	89,950	3,602	2,193	92,900	92,950	3,793	2,359	95,900	95,950	3,984	2,525	98,900	98,950	4,175	2,691
89,950	90,000	3,605	2,196	92,950	93,000	3,796	2,362	95,950	96,000	3,987	2,528	98,950	99,000	4,178	2,693
<b>90,000</b>				<b>93,000</b>				<b>96,000</b>				<b>99,000</b>			
90,000	90,050	3,608	2,199	93,000	93,050	3,799	2,365	96,000	96,050	3,991	2,530	99,000	99,050	4,182	2,696
90,050	90,100	3,612	2,202	93,050	93,100	3,803	2,367	96,050	96,100	3,994	2,533	99,050	99,100	4,185	2,699
90,100	90,150	3,615	2,204	93,100	93,150	3,806	2,370	96,100	96,150	3,997	2,536	99,100	99,150	4,188	2,702
90,150	90,200	3,618	2,207	93,150	93,200	3,809	2,373	96,150	96,200	4,000	2,539	99,150	99,200	4,191	2,704
90,200	90,250	3,621	2,210	93,200	93,250	3,812	2,376	96,200	96,250	4,003	2,541	99,200	99,250	4,194	2,707
90,250	90,300	3,624	2,213	93,250	93,300	3,815	2,378	96,250	96,300	4,006	2,544	99,250	99,300	4,198	2,710
90,300	90,350	3,627	2,215	93,300	93,350	3,819	2,381	96,300	96,350	4,010	2,547	99,300	99,350	4,201	2,713
90,350	90,400	3,631	2,218	93,350	93,400	3,822	2,384	96,350	96,400	4,013	2,550	99,350	99,400	4,204	2,715
90,400	90,450	3,634	2,221	93,400	93,450	3,825	2,387	96,400	96,450	4,016	2,552	99,400	99,450	4,207	2,718
90,450	90,500	3,637	2,224	93,450	93,500	3,828	2,389	96,450	96,500	4,019	2,555	99,450	99,500	4,210	2,721
90,500	90,550	3,640	2,227	93,500	93,550	3,831	2,392	96,500	96,550	4,022	2,558	99,500	99,550	4,213	2,724
90,550	90,600	3,643	2,229	93,550	93,600	3,834	2,395	96,550	96,600	4,026	2,561	99,550	99,600	4,217	2,727
90,600	90,650	3,647	2,232	93,600	93,650	3,838	2,398	96,600	96,650	4,029	2,564	99,600	99,650	4,220	2,729
90,650	90,700	3,650	2,235	93,650	93,700	3,841	2,401	96,650	96,700	4,032	2,566	99,650	99,700	4,223	2,732
90,700	90,750	3,653	2,238	93,700	93,750	3,844	2,403	96,700	96,750	4,035	2,569	99,700	99,750	4,226	2,735
90,750	90,800	3,656	2,240	93,750	93,800	3,847	2,406	96,750	96,800	4,038	2,572	99,750	99,800	4,229	2,738
90,800	90,850	3,659	2,243	93,800	93,850	3,850	2,409	96,800	96,850	4,042	2,575	99,800	99,850	4,233	2,740
90,850	90,900	3,662	2,246	93,850	93,900	3,854	2,412	96,850	96,900	4,045	2,577	99,850	99,900	4,236	2,743
90,900	90,950	3,666	2,249	93,900	93,950	3,857	2,414	96,900	96,950	4,048	2,580	99,900	99,950	4,239	2,746
90,950	91,000	3,669	2,251	93,950	94,000	3,860	2,41								

## 2019 New Jersey Tax Rate Schedules

**FILING STATUS:** Single  
Married/CU partner, filing separate return

**Table A**

		STEP 1	STEP 2	STEP 3	
If Taxable Income (line 38) is:		Enter line 38	Multiply line 38 by:	Subtract	Your Tax
Over	But not over				
\$ 0	\$ 20,000	_____	× .014 = _____	– \$ 0 = _____	_____
\$ 20,000	\$ 35,000	_____	× .0175 = _____	– \$ 70.00 = _____	_____
\$ 35,000	\$ 40,000	_____	× .035 = _____	– \$ 682.50 = _____	_____
\$ 40,000	\$ 75,000	_____	× .05525 = _____	– \$ 1,492.50 = _____	_____
\$ 75,000	\$ 500,000	_____	× .0637 = _____	– \$ 2,126.25 = _____	_____
\$ 500,000	\$5,000,000	_____	× .0897 = _____	– \$ 15,126.25 = _____	_____
\$5,000,000	and over	_____	× .1075 = _____	– \$104,126.25 = _____	_____

**FILING STATUS:** Married/CU couple, filing joint return  
Head of household  
Qualifying widow(er)/surviving CU partner

**Table B**

		STEP 1	STEP 2	STEP 3	
If Taxable Income (line 38) is:		Enter line 38	Multiply line 38 by:	Subtract	Your Tax
Over	But not over				
\$ 0	\$ 20,000	_____	× .014 = _____	– \$ 0 = _____	_____
\$ 20,000	\$ 50,000	_____	× .0175 = _____	– \$ 70.00 = _____	_____
\$ 50,000	\$ 70,000	_____	× .0245 = _____	– \$ 420.00 = _____	_____
\$ 70,000	\$ 80,000	_____	× .035 = _____	– \$ 1,154.50 = _____	_____
\$ 80,000	\$ 150,000	_____	× .05525 = _____	– \$ 2,775.00 = _____	_____
\$ 150,000	\$ 500,000	_____	× .0637 = _____	– \$ 4,042.50 = _____	_____
\$ 500,000	\$5,000,000	_____	× .0897 = _____	– \$ 17,042.50 = _____	_____
\$5,000,000	and over	_____	× .1075 = _____	– \$106,042.50 = _____	_____

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## Assembling Your Return

Check the following before mailing your return:

- ◆ **Check your math.**
- ◆ **Sign and date your return.** Both spouses must sign a joint return.
- ◆ **Enclose all supporting documents and schedules with your return including:**
  - W-2s;
  - 1099-Rs and 1099-MISCs that show NJ withholdings;
  - If applicable, New Jersey Form(s): Schedules NJ-BUS-1 and NJ-BUS-2, NJ-630, NJ-1040-SC, NJ-2210NR, NJ-2440, NJ-2450, GIT-317, NJ-NR-A, Schedule NJK-1 (or copy of federal Schedule K-1, Form 1065), Schedule NJ-K-1 (or copy of federal Schedule K-1, Form 1120S), Schedule NJK-1, Form NJ-1041 (or copy of federal Schedule K-1, Form 1041);
  - Statement of residency (Pennsylvania residents);
  - Statement explaining how your wages are exempt under the Military Spouses Residency Relief Act along with a copy of your spousal military identification card (certain spouses of military personnel);
  - Proof that you were honorably discharged or released under honorable circumstances the first time you claim the military veteran exemption(s) on your return;
  - Proof of age and/or disability the first time you claim the exemption(s) on your return;
  - Copy of your New Jersey Certificate of Domestic Partnership the first time you claim the exemption on your return;
  - If applicable, death certificate of a deceased taxpayer;
  - If applicable, copy of federal form(s):

Schedule B for interest over \$1,500;	Form 4868 for filing under a federal extension;
Schedule C, C-EZ, or F for business income;	Form 8283 for Qualified Conservation Contributions;
Form 2106 for employee business expenses;	Form 8853 for Archer MSA contributions.
- ◆ **Balance due.** If you are paying by check or money order, complete Form NJ-1040NR-V. Write your Social Security number on your check or money order. If you are paying by e-check or credit card, do not complete the payment voucher.
- ◆ **Send only one return per envelope.**
- ◆ **Changes or mistakes** to your original return may be corrected by filing an amended return (see page 10).
- ◆ **Keep a copy** of your return and all supporting documents, schedules, and worksheets.

## When You Need Information

### by phone...

#### Call our Automated Tax Information System

1-800-323-4400 — (within NJ, NY, PA, DE, and MD) or 609-826-4400. Touch-tone phones only.

- ◆ Listen to recorded tax information on many topics.
- ◆ Order certain forms and publications through our automated message system.

#### Contact our Customer Service Center

609-292-6400 — Speak directly to a representative for tax information and assistance. See website for hours of operation.

#### Text Telephone Service (TTY/TDD) for Hearing-Impaired Users

1-800-286-6613 — (toll-free within NJ, NY, PA, DE, and MD) or 609-984-7300. These numbers are accessible only from TTY devices.

- ◆ Submit a text message on any New Jersey tax matter.
- ◆ Receive a reply through NJ Relay Services (711).

### online...

#### Visit the New Jersey Division of Taxation Website

Many State tax forms and publications are available on our website: [njtaxation.org](http://njtaxation.org)

You can also reach us by email with general State tax questions at: [nj.taxation@treas.nj.gov](mailto:nj.taxation@treas.nj.gov)

Do not include confidential information such as Social Security or federal tax identification numbers, liability or payment amounts, dates of birth, or bank account numbers in your email.

Subscribe to *NJ Tax E-News*, the Division of Taxation's online information service, at: [state.nj.us/treasury/taxation/listservicesshtml](http://state.nj.us/treasury/taxation/listservicesshtml)

### in person...

#### Visit a New Jersey Division of Taxation Regional Information Center

Regional Information Centers provide individual assistance at various locations throughout the State. Call the Automated Tax Information System or visit our website for the address of the center nearest you.

## To Get Forms...

- ◆ Call New Jersey's Forms Request System at 1-800-323-4400 (within NJ, NY, PA, DE, and MD) or 609-826-4400. Touch-tone phones only.
- ◆ Visit our website at: [njtaxation.org](http://njtaxation.org)
- ◆ Write to:

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

## Who Can Help...

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

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

## Paperless Filing

You can use NJ E-File to file Form NJ-1040NR for 2019 electronically. Use tax software you purchase, go to a tax preparation website, or have a tax preparer file the return for you.

Information on NJ E-File is available from the Division of Revenue and Enterprise Services at: [state.nj.us/treasury/revenue/elfli.shtml](http://state.nj.us/treasury/revenue/elfli.shtml)