

- If you are not eligible for a property tax benefit, enter the amount from Line 9, Column B, on Line 39, Form NJ-1040. Make no entry on Lines 36 or 46, Form NJ-1040.
- If you are eligible for a property tax benefit, you must complete Worksheet $F$ on page 50 to determine whether you receive a greater benefit by claiming a property tax deduction or taking the property tax credit.


List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights as reported on your Federal Income Tax Return. If you have passive losses for Federal purposes, see instructions.


