

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY

Statistics of Income

2015 Income Tax Returns
Tax Filing Date April 15, 2016



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Executive Summary

This report provides statistical information to the public based on New Jersey Gross Income Tax returns filed for Tax Year 2015. The data are gathered from NJ-1040 forms as submitted to the Department of the Treasury.

The body of the report is made up of 140 pages of detailed tables, providing amounts reported on the NJ-1040 form aggregated by income group, resident/non-resident status, single/married status, etc. The Guide that begins on page 4 provides a user-friendly explanation of the income tax. It shows the total amounts reported on key lines of the tax form, and explains how they relate to each other.

Full-year residents are a major focus of the report because they account for 87.4% of tax returns, 89.0% of gross income, and 87.5% of tax liability. Key results for full-time residents are:

- **Gross income** — Taxpayers reported **\$358.3 billion** of gross income, a **3.3% increase** over 2014. This growth rate is slightly lower than the average over the previous four years (4.1%), but higher than 2013 growth (0.9%), and equal to 2011 growth.
- **Employee compensation** — The largest category of gross income by far, it accounts for **73.7%** of the total. Filers reported **\$263.9 billion** of employee compensation, a **3.9% increase** from 2014.
- **Other income categories** — The next seven largest categories of gross income, *from largest to smallest*, were **partnership** income (**2.7% increase** from 2014), **retirement** income net of exclusions (**4.4% increase**), net **business profits** (**5.8% increase**), **S corporation** income (**9.9% increase**), net **capital gains** (**12.3% decrease**), and **dividends** (**3.2% decrease**).
- **Exemptions and deductions** — The total value of exemptions was **\$10.8 billion**, and the total value of **deductions** was **\$23.5 billion**. Deductions grew at a faster rate than exemptions (5.0% vs. 0.6%). The largest deductions were the **property tax** deduction (**\$12.2 billion**) and the unreimbursed **medical** expenses deduction (**\$9.6 billion**).
- **Tax credits** — The largest tax credit is the credit for income tax paid to **other jurisdictions** (**\$3.3 billion**). The **Earned Income Tax Credit** increased **53.9%** to **\$416 million**, due to a statutory change in 2015 that made it 30% rather than 20% of the federal credit.

Other than **full-year residents**, the other three types of income tax filers are **part-year residents, non-residents, and fiduciaries**. Including all four categories, the total **number** of tax returns was **4.7 million** (a 2.0% increase from 2014), the total amount of **gross income** reported was **\$402.7 billion** (a 3.1% increase), and the total **tax liability** was **\$12.5 billion** (a 0.9% increase).

Guide to the Statistics of Income Report

This Guide has five parts: (1) Overview, (2) Gross Income and Its Components, (3) Exemptions and Deductions, (4) Credits and Net Charged Tax, and (5) Filing Types.

Overview

Figures 1 and 2 provide a visual overview of New Jersey's Gross Income Tax, focusing on full-year resident returns. Circles represent dollar amounts of different sizes (the larger the circle, the bigger the amount), color-coded by category. Figure 1 covers the first two pages of the NJ-1040 tax form, and Figure 2 covers the third page.

In **Figure 1**, gross income and its components are in purple. Exemptions, deductions, and exclusions are in blue. Taxable income is in red, and tax before credits in green.

The total **New Jersey gross income** (line 28 of the NJ-1040 tax return form) was \$358.3 billion. It is represented by a large purple circle.

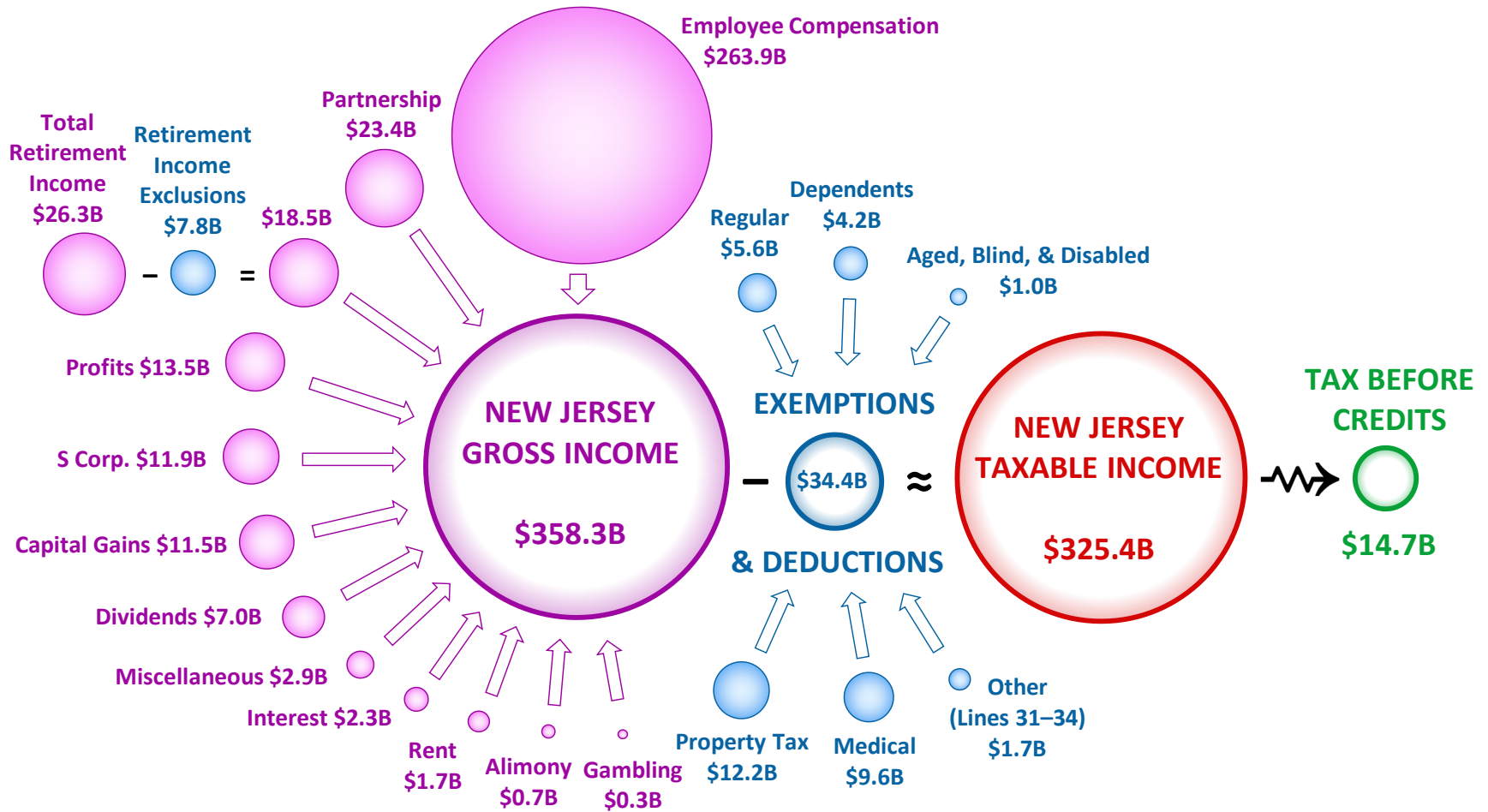
The smaller surrounding purple circles break this total into its constituent components (lines 14–25 on the tax form). The largest component by far is **employee compensation** (line 14), which comes to \$263.9 billion, or about 73.7% of the total.

The other components, *from largest to smallest*, are **partnership** income (line 20), **retirement** income (line 19) net of exclusions (line 27), **net profits from business** (line 17), **S corporation** income (line 21), net **capital gains** (line 18), **dividends** (line 16), **miscellaneous income** (line 25), taxable **interest** income (line 15a), income from **rents**, royalties, patents, and copyrights (line 22), **alimony** received (line 24), and net **gambling** winnings (line 23).

Taxpayers then subtracted \$34.4 billion in **exemptions and deductions** (large blue circle, and line 35). The result is New Jersey taxable income (red circle, line 39).

The **exemptions** (upper blue circles) are tallied on lines 6–12 of the tax form, then converted into dollar amounts on line 29, as follows: The **regular** exemption (line 6) is \$1,000 for each taxpayer (i.e. \$1,000 if filing individually, or \$2,000 if filing jointly). The exemption for **dependents** (lines 9 to 11) is \$1,500 each for dependents not in college, or \$1,000 each for dependents in college. Additional exemptions for the **aged** (65 or over), and the **blind or disabled** are also \$1,000 each.

Figure 1: Calculation of Tax Before Credits, 2015 Full-Year Resident Returns



New Jersey's income tax has no standard deduction.

Filers may take **deductions** (lower blue circles) for **property tax** (line 38), unreimbursed **medical** expenses (line 30), and four **other** items (lines 31–34): alimony paid, qualified conservation contributions, health enterprise zones, and alternative business calculation adjustments. The largest deduction in Tax Year 2015 was property tax, at \$12.2 billion.

The total reported **New Jersey taxable income** (red circle, and line 39) was \$325.4 billion. Note that this number is slightly more than New Jersey gross income minus exemptions and deductions. The reason is that if a filer's exemptions and deductions result in negative taxable income, filers can only declare a zero income.

Once they have calculated their New Jersey taxable income, filers use the NJ-1040 Tax Table or one of the NJ-1040 Tax Rate Schedules found in the instructions to calculate **tax before credits** (green circle, and line 40).

The **tax rates** for **single** filers were as follows:

- 1.4% on the first \$20,000 of taxable income
- 1.75% on taxable income from \$20,000 to \$35,000
- 3.5% on taxable income from \$35,000 to \$40,000
- 5.525% on taxable income from \$40,000 to \$75,000
- 6.37% on taxable income from \$75,000 to \$500,000
- 8.97% on taxable income above \$500,000

The **tax rates** for **married, head-of-household**, and **widow(er)** filers were:

- 1.4% on the first \$20,000 of taxable income
- 1.75% on taxable income from \$20,000 to \$50,000
- 2.45% on taxable income from \$50,000 to \$70,000
- 3.5% on taxable income from \$70,000 to \$80,000
- 5.525% on taxable income from \$80,000 to \$150,000
- 6.37% on taxable income from \$150,000 to \$500,000
- 8.97% on taxable income above \$500,000

Figure 2: Calculation of Net Charged Tax, 2015 Full-Year Resident Returns

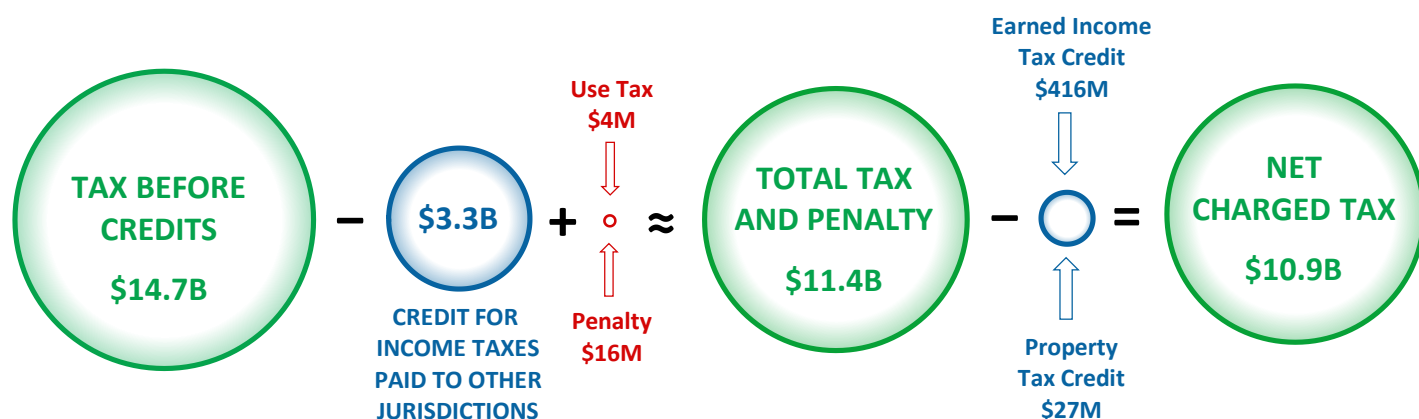


Figure 2 illustrates how the tax before credits (line 40) becomes first the total tax and penalty (what taxpayers seem to owe the State) and then **net charged tax** (what the State should actually expect to receive). Net charged tax is not a line on the tax form. It is equal to total tax and penalty (line 47) minus the property tax credit (line 49) and the Earned Income Tax Credit (line 51). These are the two *refundable* tax credits, which means that they have the potential to reverse the flow of revenue from the taxpayer owing the State to the State owing the taxpayer.¹ Hence, net charged tax is a measure of how much taxpayers ultimately contribute to State revenue for the given tax year, inclusive of withholdings, estimated payments, and final payments net of refunds and credits forward.

After calculating their tax before credits (line 40), filers subtract the **credit for income taxes paid to other jurisdictions** (line 41), add **Use (Sales) Tax** due on out-of-state purchases (line 45), and add any **penalty** for underpayment of estimated tax (line 46).² The result is **total tax and penalty** (line 47).

The credit for income taxes paid to other jurisdictions is substantial — **\$3.3 billion**, indicating that New Jersey residents earn large amounts of income in other jurisdictions such as New York. In comparison, the Use Tax and underpayment penalty have a relatively small impact on revenue.

Net charged tax is calculated by subtracting the **property tax credit** (line 49) and the **Earned Income Tax Credit** (line 51) from total tax and penalty (line 47). Since these two tax credits are refundable, net charged tax is negative for some low-income taxpayers.

Overall, **net charged tax** for full-year residents in Tax Year 2015 totaled **\$10.9 billion**.

¹ Most tax credits can only reduce the tax liability to zero. A *refundable* tax credit is paid in full even if the taxpayer has no tax liability.

² Taxpayers may also subtract a sheltered workshop tax credit (line 43), but in 2015 the total claims for this credit added up to only \$41,000, or 0.0003% of the tax before credits.

Gross Income and Its Components — Table I.1

The remainder of this Guide presents a series of four tables, each with three or four panels. The first three tables focus on full-year residents, adding further precision and a historical dimension to the information presented in the Overview section, i.e., the components of New Jersey gross income (Table I.1), exemptions and deductions (Table I.2), and credits and net charged tax (Table I.3). The fourth table provides information about the other types of income tax filers besides full-year residents, i.e., part-year residents, non-residents, and fiduciaries (Table I.4).

Table I.1 covers gross income and its components, for the five tax years from 2011 to 2015. **Panel I.1a** reports money amounts, in thousands of dollars. The numbers for 2015 are as reported above.

Panel I.1b lists the components of gross income as a **percentage of gross income**. It shows, for example, that employee compensation has varied between 73.2% and 75.9% as a share of gross income, and this share has trended modestly downward over time. In general, each component's share of the whole is relatively stable over time.

Panel I.1c calculates **year-over-year growth** rates for gross income and each of its components. In 2015, there was a **3.3% increase in gross income** overall,³ which is slightly lower than the 4.1% average growth rate over the previous four years. There was a **3.9% increase in employee compensation**, which is slightly higher than the 3.1% average over the previous four years.

The other, smaller, components are more volatile. For example, net capital gains rose by over 50% in 2012,⁴ and by 34.2% in 2014, but fell in 2011, 2013, and 2015. Overall, capital gains rose at an average yearly rate of 12.8% — the fastest growth of any income component. Other components with strong average growth from 2010–2015 were partnership income (8.1%), retirement income net of exemptions (7.4%), and dividends (6.8%). The only component that shrunk over the whole period was interest income, which shrunk at an average rate of 9.2% per year, and in fact shrunk in all five consecutive years.

³ For context, note that according to U.S. Census Bureau estimates, New Jersey's population growth rate from 2014 to 2015 was 0.1%. Source: Annual Population Estimates at <https://factfinder.census.gov>
Note also that national Federal Reserve data show an inflation rate of 0.1% from 2014 to 2015, and a nominal GDP growth rate of 4.0%. Source: Calculations based on yearly averages from the "CPIAUCSL" and "GDP" series at <https://fred.stlouisfed.org>

Thus, New Jersey's nominal income growth was much greater than inflation and population growth combined, which means that real income per capita increased. But it was slightly less than nominal GDP growth in the U.S. as a whole.

⁴ The "fiscal cliff" incentivized some taxpayers to realize capital gains in 2012, in anticipation of subsequent tax increases. It is therefore not surprising that realized capital gains fell in 2013. Moreover, the same pattern exists for other components and gross income as a whole.

Table I.1a: Gross Income and Its Components, for Full-Year Residents (\$K)

Tax Year:	2011	2012	2013	2014	2015
Employee compensation	231,598,227	239,588,700	244,606,000	253,880,300	263,907,473
Partnership Income	16,764,284	20,550,300	20,303,600	22,762,700	23,387,982
Taxable Retirement Income	14,274,629	15,711,700	16,155,000	17,737,900	18,511,914
Net Business Profits	11,538,670	12,036,300	12,342,300	12,730,400	13,466,211
S-Corporation Income	9,554,963	10,596,000	9,884,000	10,793,700	11,860,702
Net Capital Gains	7,049,023	10,704,100	9,740,600	13,075,300	11,470,995
Dividends	5,348,473	6,786,900	6,163,700	7,200,100	6,967,576
Misc	2,506,712	2,986,800	2,862,300	3,033,800	2,881,511
Interest	3,347,583	2,907,500	2,543,700	2,304,500	2,294,809
Rental Income	1,427,872	1,562,800	1,603,900	1,688,100	1,743,872
Alimony Received	583,056	624,600	665,500	699,300	732,069
Net Gambling Winnings	242,609	309,800	573,200	251,600	270,256
Gross Income	305,056,600	325,165,600	328,219,600	346,910,400	358,250,390

Table I.1b: Gross Income Components as Percentages of Total

Tax Year:	2011	2012	2013	2014	2015
Employee compensation	75.9%	73.7%	74.5%	73.2%	73.7%
Partnership Income	5.5%	6.3%	6.2%	6.6%	6.5%
Taxable Retirement Income	4.7%	4.8%	4.9%	5.1%	5.2%
Net Business Profits	3.8%	3.7%	3.8%	3.7%	3.8%
S-Corporation Income	3.1%	3.3%	3.0%	3.1%	3.3%
Net Capital Gains	2.3%	3.3%	3.0%	3.8%	3.2%
Dividends	1.8%	2.1%	1.9%	2.1%	1.9%
Misc	0.8%	0.9%	0.9%	0.9%	0.8%
Interest	1.1%	0.9%	0.8%	0.7%	0.6%
Rental Income	0.5%	0.5%	0.5%	0.5%	0.5%
Alimony Received	0.2%	0.2%	0.2%	0.2%	0.2%
Net Gambling Winnings	0.1%	0.1%	0.2%	0.1%	0.1%

Table I.1c: Year-Over-Year Growth in Gross Income and Its Components

	2011	2012	2013	2014	2015
Employee compensation	3.1%	3.5%	2.1%	3.8%	3.9%
Partnership Income	4.3%	22.6%	-1.2%	12.1%	2.7%
Taxable Retirement Income	10.2%	10.1%	2.8%	9.8%	4.4%
Net Business Profits	4.9%	4.3%	2.5%	3.1%	5.8%
S-Corporation Income	3.6%	10.9%	-6.7%	9.2%	9.9%
Net Capital Gains	-0.8%	51.9%	-9.0%	34.2%	-12.3%
Dividends	2.6%	26.9%	-9.2%	16.8%	-3.2%
Misc	5.1%	19.2%	-4.2%	6.0%	-5.0%
Interest	-10.4%	-13.1%	-12.5%	-9.4%	-0.4%
Rental Income	2.0%	9.4%	2.6%	5.2%	3.3%
Alimony Received	8.0%	7.1%	6.5%	5.1%	4.7%
Net Gambling Winnings	-35.6%	27.7%	85.0%	-56.1%	7.4%
Gross Income	3.3%	6.6%	0.9%	5.7%	3.3%

Exemptions and Deductions — Table I.2

The panels in **Table I.2** break down exemptions and deductions for full-year residents. **Panel I.2a** provides money amounts, in thousands of dollars. It shows that the total value of exemptions in 2015 was **\$10.8 billion**, and the total value of deductions was **\$23.5 billion**, for a total of **\$34.4 billion**.

The four most important exemptions or deductions are the **property tax** deduction (\$12.2 billion), the deduction for unreimbursed **medical expenses** (\$9.6 billion), **regular exemptions** (\$5.6 billion), and **exemptions for dependent children** (\$3.6 billion).

Panel I.2b provides exemptions and deductions as **percentages of the total** (\$34.4 billion). It shows that **exemptions** made up **31.5%** of the total in 2015, while **deductions** made up **68.5%**. The share of deductions (which depend on expenditures) has gradually but steadily increased relative to the share of exemptions (which depend more directly on statute). That is, deductions grew from 63.7% of the total in 2011, to 68.5% in 2015.

Panel I.2c is **year-over-year growth** in total exemptions, total deductions, and total exemptions plus deductions. It shows that exemptions have grown relatively slowly (0.4% on average), while deductions have expanded more quickly (5.2% on average). Together, they have grown at an average rate of **3.6%**, which is comparable to the 4.0% average growth rate in gross income over the same period.

Table I.2a: Exemptions and Deductions, for Full-Year Residents (\$K)

Tax Year:	2011	2012	2013	2014	2015
Exemptions					
Regular	5,468,162	5,522,025	5,545,691	5,561,808	5,628,047
Aged	844,753	878,426	905,373	930,463	958,809
Blind or Disabled	94,969	93,435	92,308	91,110	91,192
Dependent Children	3,679,302	3,683,352	3,660,762	3,615,314	3,600,923
Other Dependent	368,510	347,030	340,703	325,451	319,314
Dependent College Student	260,504	260,329	257,190	246,387	239,314
Total Exemptions	10,716,200	10,784,597	10,802,027	10,770,532	10,837,599
Deductions					
Property Tax	10,606,358	11,455,800	11,157,155	11,974,106	12,208,048
Unreimbursed Medical Expenses	7,608,775	7,786,124	8,748,131	9,054,859	9,597,115
Alimony Paid	612,989	663,343	701,463	740,307	772,236
Qualified Conservation Contribution	4,067	25,518	14,296	6,410	7,338
Health Enterprise Zones	7,315	24,971	11,184	12,291	11,948
Alternative Business Adjustment		119,231	329,732	602,740	923,540
Total Deductions	18,839,504	20,074,987	20,961,961	22,390,712	23,520,224
Total Exemptions and Deductions	29,555,703	30,859,583	31,763,988	33,161,244	34,357,822

Table I.2b: Exemptions and Deductions, as Percentages of Total

Tax Year:	2011	2012	2013	2014	2015
Exemptions					
Regular	18.5%	17.9%	17.5%	16.8%	16.4%
Aged	2.9%	2.8%	2.9%	2.8%	2.8%
Blind or Disabled	0.3%	0.3%	0.3%	0.3%	0.3%
Dependent Children	12.4%	11.9%	11.5%	10.9%	10.5%
Other Dependent	1.2%	1.1%	1.1%	1.0%	0.9%
Dependent College Student	0.9%	0.8%	0.8%	0.7%	0.7%
Total Exemptions	36.3%	34.9%	34.0%	32.5%	31.5%
Deductions					
Property Tax	35.9%	37.1%	35.1%	36.1%	35.5%
Unreimbursed Medical Expenses	25.7%	25.2%	27.5%	27.3%	27.9%
Alimony Paid	2.1%	2.1%	2.2%	2.2%	2.2%
Qualified Conservation Contribution	0.0%	0.1%	0.0%	0.0%	0.0%
Health Enterprise Zones	0.0%	0.1%	0.0%	0.0%	0.0%
Alternative Business Adjustment	0.0%	0.4%	1.0%	1.8%	2.7%
Total Deductions	63.7%	65.1%	66.0%	67.5%	68.5%

Table I.2c: Year-Over-Year Growth in Exemptions and Deductions

Tax Year:	2011	2012	2013	2014	2015
Total Exemptions	0.9%	0.6%	0.2%	-0.3%	0.6%
Total Deductions	3.4%	6.6%	4.4%	6.8%	5.0%
Total Exemptions and Deductions	2.4%	4.4%	2.9%	4.4%	3.6%

Credits and Net Charged Tax — Table I.3

The panels in **Table I.3** show by components how net charged tax is calculated for full-year residents. **Panel I.3a** displays money amounts, in thousands of dollars. In 2015, **gross income** was \$358.3 billion. After subtracting exemptions and deductions, taxpayers were left with **New Jersey taxable income** totaling \$325.4 billion. Given their taxable income, taxpayers determine their **tax before credits** (line 40) using the tax table or tax schedule supplied in the NJ-1040 instructions. The total of tax before credits was \$14.6 billion. After some taxpayers claimed **credits for income taxes paid to other jurisdictions**, totaling \$3.3 billion, the remaining **balance of tax** (line 44) was \$11.3 billion. The addition of **Use Tax**⁵ (\$4 million) and **penalty** (\$16 million) gives the **total tax and penalty** (line 47) amount, which rounds up to \$11.4 billion. Subtracting the **property tax credit** (\$27 million) and the **Earned Income Tax Credit** (\$416 million), the **net charged tax** totaled **\$10.9 billion**.

Panel I.3b provides **year-over-year growth rates** for the amounts in Panel a. It shows that in 2015, gross income grew 3.3%, while taxable income grew 3.2%. (Over the five-year period, these two income measures have highly similar growth rates, never differing by more than 0.2%.) Tax before credits grew at a slightly higher rate of 3.6%, indicating modest bracket creep. Balance of tax (line 44) and total tax and penalty (line 47) both grew approximately 3.0%. The property tax credit grew at a modest 2.5%, but New Jersey's Earned Income Tax Credit grew 53.9%, because in 2015 it was increased from 20% of the federal amount to 30% of the federal amount.⁶ As a result, the growth in net charged tax (**1.7%**) was lower than the growth in total tax and penalty.

Panel I.3c and **Panel I.3d** provide **effective tax rates**, which are calculated by dividing a total amount of tax by a corresponding tax base. Panel c uses **gross income** as the tax base, and Panel d uses **taxable income** as the tax base. All else equal, a larger tax base implies a smaller effective tax rate. For example, since gross income is a *larger* base than taxable income, the effective tax rates in Panel c are *lower* than the effective tax rates in Panel d. The effective tax rates shown in the table for 2015 range from **3.0%** (net charged tax divided by gross income) to **4.5%** (tax before credits divided by taxable income). All six types of effective tax rates are relatively stable over the five-year period, varying at most by 0.3%.

⁵ Use Tax is due when certain goods and services are purchased out of state for use in New Jersey, and no Sales Tax is collected. See "Use Tax in New Jersey," at <http://www.state.nj.us/treasury/taxation/pdf/pubs/sales/anj7.pdf>

⁶ See "2010-2014 NJ Earned Income Tax Credit" at <http://www.state.nj.us/treasury/taxation/eitc10.shtml>, and "2015 NJ Earned Income Tax Credit" at <http://www.state.nj.us/treasury/taxation/eitc15.shtml>

Table I.3a: Net Charged Tax and Its Components, for Full-Year Residents (\$K)

Tax Year:	2011	2012	2013	2014	2015
Gross Income	305,056,600	325,165,600	328,219,600	346,910,400	358,250,390
New Jersey Taxable Income	276,945,337	295,654,497	298,117,961	315,209,214	325,381,404
Tax Before Credits (Line 40)	11,757,943	13,087,629	12,979,459	14,135,174	14,637,062
Credit for Tax to Other Jurisdictions	2,667,069	2,839,294	2,795,960	3,152,159	3,322,342
Balance of Tax (Line 44)	9,090,855	10,271,214	10,204,068	11,005,150	11,337,577
Use Tax Due	2,228	3,079	2,260	2,590	4,285
Penalty	11,350	68,473	16,792	17,286	16,440
Total Tax and Penalty (Line 47)	9,104,433	10,342,765	10,223,119	11,025,025	11,358,293
Property Tax Credit	30,920	26,625	24,991	26,100	26,742
EITC	239,696	229,152	263,047	270,300	415,901
Net Charged Tax	8,833,817	10,086,988	9,935,080	10,728,625	10,915,650

Table I.3b: Year-Over-Year Growth in Net Charged Tax and Its Components

Tax Year:	2011	2012	2013	2014	2015
Gross Income	3.3%	6.6%	0.9%	5.7%	3.3%
New Jersey Taxable Income	3.4%	6.8%	0.8%	5.7%	3.2%
Tax Before Credits (Line 40)	4.4%	11.3%	-0.8%	8.9%	3.6%
Credit for Tax to Other Jurisdictions	19.4%	6.5%	-1.5%	12.7%	5.4%
Balance of Tax (Line 44)	3.8%	13.0%	-0.7%	7.9%	3.0%
Use Tax Due	1.3%	38.2%	-26.6%	14.6%	65.5%
Penalty	-7.0%	503.3%	-75.5%	2.9%	-4.9%
Total Tax and Penalty (Line 47)	3.8%	13.6%	-1.2%	7.8%	3.0%
Property Tax Credit	1.6%	-13.9%	-6.1%	4.4%	2.5%
EITC	3.9%	-4.4%	14.8%	2.8%	53.9%
Net Charged Tax	4.0%	14.2%	-1.5%	8.0%	1.7%

Table I.3c: Effective Tax Rates on Gross Income (Line 28), for Full-Year Residents

Tax Year:	2011	2012	2013	2014	2015
Tax Before Credits (Line 40)	3.9%	4.0%	4.0%	4.1%	4.1%
Total Tax and Penalty (Line 47)	3.0%	3.2%	3.1%	3.2%	3.2%
Net Charged Tax	2.9%	3.1%	3.0%	3.1%	3.0%

Table I.3d: Effective Tax Rates on New Jersey Taxable Income (Line 39), for Full-Year Residents

Tax Year:	2011	2012	2013	2014	2015
Tax Before Credits (Line 40)	4.2%	4.4%	4.4%	4.5%	4.5%
Total Tax and Penalty (Line 47)	3.3%	3.5%	3.4%	3.5%	3.5%
Net Charged Tax	3.2%	3.4%	3.3%	3.4%	3.4%

Filing Types — Table I.4

So far, this Guide has focused only on full-year residents. The panels of **Table I.4** broaden its scope by presenting summary information about the other three filing types: part-year residents, non-residents, and fiduciaries.

Panel I.4a provides three key statistics for each filing type: the number of returns filed, gross income, and net charged tax. It shows that for Tax Year 2015, New Jersey had approximately **4.2 million full-year resident returns**, owing \$10.9 billion in net charged tax on \$358.3 billion of gross income. Meanwhile, there were **118,818 part-year resident returns**, which reported owing \$157 million in net charged tax on \$6.0 billion of gross income. There were also **388,435 non-resident returns**, which reported owing \$1.3 billion in net charged tax on \$20.8 billion of gross income earned in New Jersey. Finally, there were **84,533 fiduciary returns**, which reported owing \$122 million in net charged tax on \$17.7 billion of gross income.

In total there were **4.7 million returns**, which together reported owing **\$12.5 billion** on **\$402.7 billion** of gross income. In the long run, this amount should be close to the State's income tax revenue net of refunds and credits forward for income *earned* in 2015 (though not all necessarily *received* in 2015).

Panel I.4b gives **each filing type's share of the total**, for each of the three statistics. It shows that **full-year residents** were the largest category by far: In 2015, they filed 87.4% of the total returns, earned 89.0% of the total gross income, and owed 87.5% of the total net charged tax. **Non-residents** were the second-largest category: They filed 8.2% of the returns, earned 5.2% of the gross income, and owed 10.2% of the net charged tax. **Part-year residents** were the third-largest group: They filed 2.5% of the returns, earned 1.5% of the gross income, and owed 1.3% of the net charged tax. Finally, **fiduciaries** were the smallest group: they filed 1.8% of the returns, earned 4.4% of the gross income, and owed 1.0% of the net charged tax.

Panel I.4c converts these total numbers into **year-over-year growth rates** for all four filing types. It shows that in 2015, **the number of returns grew by 2.0%**, **gross income grew by 3.1%**, and **net charged tax grew by 0.9%**.

Table I.4a: Summary Information for All Filing Types

Tax Year:		2011	2012	2013	2014	2015
Full-Year residents	# of Returns	3,964,200	4,012,200	4,037,200	4,057,100	4,120,388
	Gross Income (\$K)	305,056,600	325,165,600	328,219,600	346,910,400	358,250,390
	Net Charged Tax (\$K)	8,833,817	10,086,988	9,935,080	10,728,625	10,915,650
Part-Year Residents	# of Returns	88,200	90,300	100,400	109,100	118,818
	Gross Income (\$K)	4,361,100	4,458,400	5,125,000	5,660,700	6,030,768
	Net Charged Tax (\$K)	112,200	115,600	145,100	158,900	157,412
Non-Residents	# of Returns	337,700	354,600	360,200	370,700	388,435
	Gross Income, N.J. Source (\$K)	18,226,235	19,986,558	19,986,558	19,536,496	20,767,883
	Net Charged Tax (\$K)	964,100	1,097,900	1,046,700	1,139,200	1,274,665
Fiduciaries	# of Returns	66,300	69,800	73,400	80,900	84,533
	Gross Income (\$K)	15,146,800	20,202,400	16,924,300	18,344,200	17,698,003
	Net Charged Tax (\$K)	205,100	293,100	247,800	331,200	122,011
Total	# of Returns	4,456,400	4,526,900	4,571,200	4,617,800	4,712,174
	Gross Income (\$K)	342,790,735	369,812,958	370,255,458	390,451,796	402,747,044
	Net Charged Tax (\$K)	10,115,217	11,593,588	11,374,680	12,357,925	12,469,737

Table I.4b: Filing Types' Percentage Shares of Total

Tax Year:		2011	2012	2013	2014	2015
Full-Year residents	# of Returns	89.0%	88.6%	88.3%	87.9%	87.4%
	Gross Income	89.0%	87.9%	88.6%	88.8%	89.0%
	Net Charged Tax	87.3%	87.0%	87.3%	86.8%	87.5%
Part-Year Residents	# of Returns	2.0%	2.0%	2.2%	2.4%	2.5%
	Gross Income	1.3%	1.2%	1.4%	1.4%	1.5%
	Net Charged Tax	1.1%	1.0%	1.3%	1.3%	1.3%
Non-Residents	# of Returns	7.6%	7.8%	7.9%	8.0%	8.2%
	Gross Income, N.J. Source	5.3%	5.4%	5.4%	5.0%	5.2%
	Net Charged Tax	9.5%	9.5%	9.2%	9.2%	10.2%
Fiduciaries	# of Returns	1.5%	1.5%	1.6%	1.8%	1.8%
	Gross Income	4.4%	5.5%	4.6%	4.7%	4.4%
	Net Charged Tax	2.0%	2.5%	2.2%	2.7%	1.0%

Table I.4c: Year-Over-Year Growth Rates in Totals over All Filing Types

Tax Year:		2011	2012	2013	2014	2015
Total	# of Returns	1.6%	1.6%	1.0%	1.0%	2.0%
	Gross Income	4.3%	7.9%	0.1%	5.5%	3.1%
	Net Charged Tax	4.0%	14.6%	-1.9%	8.6%	0.9%

**2017 New Jersey Statistics of Income
2015 Income Tax Returns**

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Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table A. Full Year Resident Gross Income Tax Summary

Item	Taxable Returns		Non-taxable Returns		All Returns		Percent of Total Income		Total
	Number 000s	Amount \$m	Number 000s	Amount \$m	Number 000s	Amount \$m	Taxable	Non- taxable	
Gross Income:									
Employee Compensation	2,553.6	241,872.5	899.6	22,035.0	3,453.3	263,907.5	66.2%	6.0%	72.2%
Interest	1,044.9	2,089.4	270.6	205.4	1,315.5	2,294.8	0.6%	0.1%	0.6%
Dividends	828.0	6,532.9	199.7	434.7	1,027.7	6,967.6	1.8%	0.1%	1.9%
Other	1,305.7	85,911.7	498.6	6,244.5	1,804.2	92,156.3	23.5%	1.7%	25.2%
Total Income	2,854.2	336,406.5	1,242.2	28,919.6	4,096.4	365,326.1	92.1%	7.9%	100.0%
Retirement Exclusion	264.3	3,770.5	229.5	2,678.6	493.8	6,449.1	1.0%	0.7%	1.8%
Other Retirement Exclusion	17.8	157.2	144.3	1,224.4	162.1	1,381.6	0.0%	0.3%	0.4%
Excess Retirement Exclusion	0.0	0.2	103.8	754.6	103.8	754.8	0.0%	0.2%	0.2%
Gross Income	2,854.2	332,479.0	1,266.2	25,771.2	4,120.4	358,250.2	91.0%	7.1%	98.1%
Exemptions:	2,854.2	7,603.1	1,266.2	3,234.5	4,120.4	10,837.6	2.1%	0.9%	3.0%
Regular	2,854.2	4,085.6	1,266.2	1,542.4	4,120.4	5,628.0	1.1%	0.4%	1.5%
Aged	433.7	593.8	274.7	365.0	708.5	958.8	0.2%	0.1%	0.3%
Blind or Disabled	45.5	46.8	41.7	44.4	87.3	91.2	0.0%	0.0%	0.0%
Dependent Children	930.6	1,629.4	452.0	771.2	1,382.6	2,400.6	0.4%	0.2%	0.7%
Other Dependents	125.1	241.9	42.8	77.5	167.9	319.3	0.1%	0.0%	0.1%
Dependent College Student	162.5	191.0	42.0	48.3	204.5	239.3	0.1%	0.0%	0.1%
Deductions:	1,309.9	9,080.7	267.9	2,231.5	1,577.8	11,312.2	2.5%	0.6%	3.1%
Unreimbursed Medical Expenses	1,233.4	7,446.6	257.7	2,150.5	1,491.1	9,597.1	2.0%	0.6%	2.6%
Alimony Paid	26.4	732.7	2.2	39.5	28.7	772.2	0.2%	0.0%	0.2%
Qualified Conservation Contribution	1.1	6.6	0.1	0.7	1.3	7.3	0.0%	0.0%	0.0%
Health Enterprise Zone	0.1	11.3	0.0	0.6	0.2	11.9	0.0%	0.0%	0.0%
Alternative Business Calculation Adjustment	140.4	883.5	18.4	40.1	158.8	923.5	0.2%	0.0%	0.3%
Excess Exemptions and Deductions	0.3	-1.2	253.1	-1,452.1	253.4	-1,453.3	0.0%	-0.4%	-0.4%
Taxable Income	2,853.9	315,796.4	1,012.6	21,757.5	3,866.6	337,553.8	86.4%	6.0%	92.4%
Property Tax Deduction	1,662.3	11,266.2	146.7	941.8	1,809.0	12,208.0	3.1%	0.3%	3.3%
New Jersey Taxable Income	2,853.8	304,530.4	995.9	20,851.0	3,849.7	325,381.4	83.4%	5.7%	89.1%
Tax Before Credits	2,853.0	14,078.8	320.3	558.3	3,173.4	14,637.1	3.9%	0.2%	4.0%
Credit for Income Taxes Paid to Other Jurisdictions	379.9	2,799.7	127.4	522.6	507.4	3,322.3	0.8%	0.1%	0.9%
Sheltered Workspace Credit	0.2	0.0	0.0	0.0	0.2	0.0	0.0%	0.0%	0.0%
Balance of Tax	2,851.5	11,279.3	205.6	58.3	3,057.0	11,337.6	3.1%	0.0%	3.1%
Property Tax Credit	325.3	16.2	212.4	10.6	537.7	26.7	0.0%	0.0%	0.0%
Earned Income Credit	0.1	17.1	0.5	398.8	0.6	415.9	0.0%	0.1%	0.1%
Estimated Tax Penalty	194.7	16.4	0.0	0.0	194.7	16.4	0.0%	0.0%	0.0%
Use tax due on out-of-state purchases	16.6	4.3	1.0	0.0	17.5	4.3	0.0%	0.0%	0.0%
Net Charged Tax	2,854.2	11,266.8	617.5	-351.1	3,471.7	10,915.7	3.1%	-0.1%	3.0%

Statistics of Income 2017: New Jersey Tax Returns for 2015

Table B. Full-year Resident Return Summary

New Jersey Taxable Income	Returns (000s)	Gross Income (\$ mil)	Net		Percent Distribution		Effective Tax Rate NCT % GI
			Charged Tax (\$ mil)	Returns % Total Rets	Gross Income % Total GI	Net Charged Tax % Total NCT	
Nontaxable Returns							
= 0	270.3	1,019.6	-10.7	6.6%	0.3%	-0.1%	-1.0%
0 < 5000	323.2	1,579.1	-29.6	7.8%	0.4%	-0.3%	-1.9%
5000 < 10000	259.5	2,498.9	-93.8	6.3%	0.7%	-0.9%	-3.8%
10000 < 15000	111.4	1,864.9	-103.7	2.7%	0.5%	-1.0%	-5.6%
15000 < 20000	76.1	1,673.2	-61.0	1.8%	0.5%	-0.6%	-3.6%
20000 < 25000	56.4	1,563.4	-33.0	1.4%	0.4%	-0.3%	-2.1%
25000 < 30000	40.7	1,323.8	-14.0	1.0%	0.4%	-0.1%	-1.1%
30000 < 35000	18.7	707.6	-3.9	0.5%	0.2%	0.0%	-0.6%
35000 < 40000	8.5	367.8	-0.9	0.2%	0.1%	0.0%	-0.2%
40000 < 50000	12.4	634.8	-0.4	0.3%	0.2%	0.0%	-0.1%
50000 < 70000	21.9	1,463.5	-0.1	0.5%	0.4%	0.0%	0.0%
70000 < 75000	5.2	413.4	0.0	0.1%	0.1%	0.0%	0.0%
75000 < 80000	4.7	399.0	0.0	0.1%	0.1%	0.0%	0.0%
80000 < 100000	14.7	1,444.7	0.0	0.4%	0.4%	0.0%	0.0%
100000 < 150000	21.0	2,782.7	0.0	0.5%	0.8%	0.0%	0.0%
150000 < 200000	9.4	1,734.8	0.0	0.2%	0.5%	0.0%	0.0%
200000 < 500000	11.0	3,281.0	0.0	0.3%	0.9%	0.0%	0.0%
500000 < 1000000	1.2	731.3	0.0	0.0%	0.2%	0.0%	0.0%
1000000 < 1500000	0.0	40.3	0.0	0.0%	0.0%	0.0%	0.0%
1500000 < 2000000	0.0	28.6	0.0	0.0%	0.0%	0.0%	0.0%
2000000 < 5000000	0.1	149.0	0.0	0.0%	0.0%	0.0%	0.0%
5000000 < 10000000	0.0	47.0	0.0	0.0%	0.0%	0.0%	0.0%
At least 10000000	0.0	23.0	0.0	0.0%	0.0%	0.0%	0.0%
Total	1,266.2	25,771.2	-351.1	30.7%	7.2%	-3.2%	-1.4%
Taxable Returns							
= 0	0.4	3.0	0.0	0.0%	0.0%	0.0%	0.6%
0 < 5000	24.5	486.8	0.9	0.6%	0.1%	0.0%	0.2%
5000 < 10000	73.3	1,227.4	7.8	1.8%	0.3%	0.1%	0.6%
10000 < 15000	176.9	2,968.8	26.7	4.3%	0.8%	0.2%	0.9%
15000 < 20000	167.6	3,751.1	37.5	4.1%	1.0%	0.3%	1.0%
20000 < 25000	157.4	4,369.7	46.7	3.8%	1.2%	0.4%	1.1%
25000 < 30000	150.4	5,001.0	55.2	3.7%	1.4%	0.5%	1.1%
30000 < 35000	155.2	5,977.9	67.8	3.8%	1.7%	0.6%	1.1%
35000 < 40000	146.3	6,421.1	80.5	3.5%	1.8%	0.7%	1.3%
40000 < 50000	252.2	13,118.6	202.4	6.1%	3.7%	1.9%	1.5%
50000 < 70000	380.5	25,625.3	493.4	9.2%	7.2%	4.5%	1.9%
70000 < 75000	71.9	5,876.0	122.8	1.7%	1.6%	1.1%	2.1%
75000 < 80000	64.5	5,645.5	119.8	1.6%	1.6%	1.1%	2.1%
80000 < 100000	225.3	22,805.4	534.9	5.5%	6.4%	4.9%	2.3%
100000 < 150000	356.5	48,315.9	1,362.9	8.7%	13.5%	12.5%	2.8%
150000 < 200000	176.8	33,136.9	1,084.7	4.3%	9.2%	9.9%	3.3%
200000 < 500000	216.7	66,401.0	2,533.6	5.3%	18.5%	23.2%	3.8%
500000 < 1000000	38.6	27,096.0	1,257.4	0.9%	7.6%	11.5%	4.6%
1000000 < 1500000	9.1	11,273.2	604.7	0.2%	3.1%	5.5%	5.4%
1500000 < 2000000	3.6	6,265.6	360.7	0.1%	1.7%	3.3%	5.8%
2000000 < 5000000	4.9	14,761.2	854.7	0.1%	4.1%	7.8%	5.8%
5000000 < 10000000	1.1	7,251.1	423.7	0.0%	2.0%	3.9%	5.8%
At least 10000000	0.5	14,700.4	987.9	0.0%	4.1%	9.0%	6.7%
Total	2,854.2	332,479.0	11,266.8	69.3%	92.8%	103.2%	3.4%
All Returns							
= 0	270.7	1,022.6	-10.7	6.6%	0.3%	-0.1%	-1.0%
0 < 5000	347.7	2,065.9	-28.7	8.4%	0.6%	-0.3%	-1.4%
5000 < 10000	332.9	3,726.3	-85.9	8.1%	1.0%	-0.8%	-2.3%
10000 < 15000	288.3	4,833.6	-77.0	7.0%	1.3%	-0.7%	-1.6%
15000 < 20000	243.6	5,424.3	-23.5	5.9%	1.5%	-0.2%	-0.4%
20000 < 25000	213.9	5,933.2	13.8	5.2%	1.7%	0.1%	0.2%
25000 < 30000	191.1	6,324.8	41.3	4.6%	1.8%	0.4%	0.7%
30000 < 35000	173.9	6,685.5	63.8	4.2%	1.9%	0.6%	1.0%
35000 < 40000	154.8	6,788.8	79.7	3.8%	1.9%	0.7%	1.2%
40000 < 50000	264.6	13,753.3	202.0	6.4%	3.8%	1.9%	1.5%
50000 < 70000	402.3	27,088.8	493.3	9.8%	7.6%	4.5%	1.8%
70000 < 75000	77.1	6,289.5	122.8	1.9%	1.8%	1.1%	2.0%
75000 < 80000	69.1	6,044.5	119.8	1.7%	1.7%	1.1%	2.0%
80000 < 100000	240.0	24,250.1	534.8	5.8%	6.8%	4.9%	2.2%
100000 < 150000	377.5	51,098.6	1,362.8	9.2%	14.3%	12.5%	2.7%
150000 < 200000	186.2	34,871.7	1,084.6	4.5%	9.7%	9.9%	3.1%
200000 < 500000	227.7	69,682.1	2,533.6	5.5%	19.5%	23.2%	3.6%
500000 < 1000000	39.8	27,827.3	1,257.4	1.0%	7.8%	11.5%	4.5%
1000000 < 1500000	9.2	11,313.4	604.7	0.2%	3.2%	5.5%	5.3%
1500000 < 2000000	3.6	6,294.2	360.7	0.1%	1.8%	3.3%	5.7%
2000000 < 5000000	5.0	14,910.2	854.7	0.1%	4.2%	7.8%	5.7%
5000000 < 10000000	1.1	7,298.1	423.7	0.0%	2.0%	3.9%	5.8%
At least 10000000	0.5	14,723.3	987.9	0.0%	4.1%	9.0%	6.7%
Total	4,120.4	358,250.2	10,915.7	100.0%	100.0%	100.0%	3.0%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table C. Summary by Return Type

Item	Resident			Nonresident	Fiduciary	All Returns
	Full-year	Part-year	Total			
Returns (000s)	4,120.4	118.8	4,239.2	388.4	84.5	4,712.2
Income (mil \$):						
Employee Compensation	\$263,907.5	\$5,023.1	\$268,930.6	\$60,251.2		\$329,181.8
Interest	2,294.8	23.8	2,318.6		503.0	2,821.6
Dividends	6,967.6	67.8	7,035.4		1,352.1	8,387.6
Other	92,156.3	962.4	93,118.7		15,842.9	108,961.6
<i>Total Income</i>	<i>365,326.1</i>	<i>6,077.2</i>	<i>371,403.3</i>	<i>214,186.1</i>	<i>11,259.3</i>	<i>596,848.8</i>
Total Retirement Exclusion	6,449.1	41.0	6,490.1	234.8		6,724.9
Excess Retirement Exclusion	1,381.6	10.3	1,391.9	24.5		1,416.4
Fiduciary Distributions					7,494.0	7,494.0
<i>Gross Income</i>	<i>358,250.2</i>	<i>6,030.8</i>	<i>364,281.0</i>	<i>213,976.1</i>	<i>17,698.0</i>	<i>595,955.1</i>
Exemptions:						
Regular	5,628.0	157.9	5,785.9	586.9	82.1	6,454.9
Aged	958.8	11.7	970.5	69.7		1,040.3
Blind or Disabled	91.2	1.1	92.3	2.2		94.5
Dependent Children	3,600.9	72.4	3,673.3	403.7		4,077.0
Other Dependents	319.3	5.5	324.8	25.6		350.3
Dependent College Student	239.3	2.7	242.0	14.9		256.9
<i>Total Exemptions</i>	<i>10,837.6</i>	<i>251.3</i>	<i>11,088.9</i>	<i>1,102.9</i>	<i>82.1</i>	<i>12,273.8</i>
Deductions:						
Unreimbursed Medical Expenses	9,597.1	92.4	9,689.6	758.7		10,448.2
Alimony Paid	772.2	14.2	786.5	250.8		1,037.2
Qualified Conservation Contribution	7.3	0.1	7.4	0.4		7.8
Health Enterprise Zone	11.9	0.0	12.0	0.3	0.0	12.2
Alternative Business Calculation Adjustment	923.5	6.8	930.3	2,301.0	86.0	3,317.4
Income Commissions					25.3	25.3
Excess Exemptions and Deductions	-1,453.3	-33.2	-1,486.6	80.8	-17.7	-1,423.5
<i>Total Deductions</i>	<i>11,312.2</i>	<i>113.5</i>	<i>11,425.7</i>	<i>3,311.2</i>	<i>193.4</i>	<i>14,930.2</i>
Taxable Income	337,553.8	5,476.6	343,030.4	209,642.8	10,113.2	562,786.5
Property Tax Deduction	12,208.0	57.6	12,265.6			12,265.6
<i>New Jersey Taxable Income</i>	<i>325,381.4</i>	<i>5,419.1</i>	<i>330,800.5</i>	<i>209,642.8</i>	<i>10,113.2</i>	<i>550,556.6</i>
Tax Before Credits	14,637.1	216.9	14,854.0	16,395.3	133.1	31,382.3
Non-refundable credits	3,322.4	56.0	3,378.4	0.0	11.1	3,389.5
Balance of tax	11,337.6	161.3	11,498.9	1,273.2	122.0	12,894.1
Use Tax Due on Out-of-State Purchases	4.3	0.0	4.3			4.3
Estimated Tax Penalty	16.4	0.2	16.6	1.4		18.1
<i>Total Tax and Penalty</i>	<i>11,358.3</i>	<i>163.7</i>	<i>11,522.0</i>	<i>1,274.7</i>	<i>122.0</i>	<i>12,918.7</i>
Payments and Credits:						
Withholdings	8,623.9	168.3	8,792.2	753.5	2.0	9,547.7
Estimated Payments/Prior Year Credits	3,854.3	40.6	3,894.9	532.4	150.2	4,577.5
Excess fund contributions	22.7	0.1	22.8	0.5		23.3
Taxes Paid by Partnerships				258.8	25.3	284.1
Property Tax Credit	26.7	0.3	27.1			27.1
Earned Income Credit	415.9	3.8	419.7			419.7
<i>Total Payments and Credits</i>	<i>12,943.6</i>	<i>213.2</i>	<i>13,156.8</i>	<i>1,545.3</i>	<i>177.4</i>	<i>14,879.4</i>
Return Balance:						
Underpayment	1,117.9	20.0	1,137.9	114.2	21.6	1,273.7
Overpayment	2,703.2	69.5	2,772.7	412.2	77.0	3,261.9
Net Receivables	-16.2	1.4	-14.9	-3.5	-5.8	-24.1
<i>Net Charged Tax (net payments calculation)</i>	<i>10,894.9</i>	<i>159.3</i>	<i>11,060.3</i>	<i>1,243.8</i>	<i>122.0</i>	<i>12,426.1</i>
<i>Net Charged Tax (net liability calculation)</i>	<i>10,915.7</i>	<i>157.4</i>	<i>11,073.1</i>	<i>1,274.7</i>	<i>122.0</i>	<i>12,469.7</i>
<i>Discrepancy: amount</i>	<i>-20.7</i>	<i>1.9</i>	<i>-18.8</i>	<i>-30.9</i>	<i>0.0</i>	<i>-49.8</i>
<i>Discrepancy: percent</i>	<i>-0.2%</i>	<i>1.2%</i>	<i>-0.2%</i>	<i>-2.4%</i>	<i>0.0%</i>	<i>-0.4%</i>

1/ Amounts in millions; returns in thousands.

2/ Non-final payments equal withholdings, estimates, prior-year credits, excess unemployment-, disability-, and family leave insurance, and taxes paid by partnerships. Other taxes equal estimated tax penalties and use tax due on out-of-state purchases.

3/ Net charged tax (liability calculation) is schedule tax less credit for income taxes paid to other jurisdictions less refundable credits (property taxes paid and earned income) plus other taxes. Net charged tax (payments calculation) is total payments and credits less overpayments plus underpayments and other taxes.

4/ Net charged tax (payments calculation) is total payments and credits less overpayments plus underpayments and other taxes.

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table D. Cash Payments Summary by Return Type

Item	Resident			Non-Resident	Fiduciary	All Returns
	Full-year	Part-year	Total			
Returns (000s)	4,120.4	118.8	4,239.2	388.4	84.5	4,712.2
Withholdings (mil \$)	8,623.9	168.3	8,792.2	753.5	2.0	9,547.7
Estimated Payments and Prior Year Credits	3,854.3	40.6	3,894.9	532.4	150.2	4,577.5
Excess fund contributions	22.7	0.1	22.8	0.5		23.3
Taxes Paid by Partnerships				258.8	25.3	284.1
Final payments	1,200.7	21.1	1,221.8	125.9	25.1	1,372.9
<i>Gross Inflows</i>	13,701.7	230.2	13,931.8	1,671.2	202.5	15,805.5
Refunds Approved	1,895.8	60.6	1,956.4	254.2	23.2	2,233.8
<i>Net Collections</i>	11,805.9	169.6	11,975.4	1,417.0	179.3	13,571.7
<i>Net Charged Tax (net liability calculation)</i>	10,915.7	159.5	11,075.2	1,274.7	122.0	12,471.9

1/ Amounts in millions; returns in thousands.

3/ Net charged tax (liability calculation) is schedule tax less credit for income taxes paid to other jurisdictions less refundable credits (property taxes paid and earned income) plus sales tax owed on out-of-state purchases and penalties for underpayment of estimated tax.

Statistics of Income 2016: New Jersey Income Tax Returns for 2015

Table E Full Year Resident Gross Income Tax Summary 2005 - 2015

Item	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	% change
Gross Income	270,850,408.1	291,004,777.8	314,238,875.1	304,381,122.2	282,571,651.0	295,412,285.9	305,056,612.3	325,165,630.1	328,219,574.6	346,910,382.2	358,250,242.2	3.3%
Employee Compensation	200,613,443.5	212,124,833.3	225,965,575.0	232,043,732.4	219,756,104.4	224,565,680.9	231,598,226.7	239,588,687.1	244,606,028.3	253,880,332.7	263,907,476.9	3.9%
Interest	4,211,709.6	5,988,724.3	7,154,358.6	6,160,519.9	4,763,777.3	3,737,184.4	3,347,582.7	2,907,490.7	2,543,676.1	2,304,537.9	2,294,824.1	-0.4%
Dividends	5,153,915.3	5,981,444.3	6,873,311.1	6,257,922.2	4,743,761.2	5,213,116.4	5,348,472.6	6,786,922.3	6,163,705.3	7,200,090.4	6,967,570.7	-3.2%
Other Income	61,786,833.6	67,873,927.5	81,697,634.7	67,656,078.7	59,780,027.2	68,519,548.0	71,518,131.5	82,713,399.3	81,806,439.9	90,494,518.0	92,156,277.5	1.8%
S-Corporation Income	9,296,690.1	10,040,513.5	10,264,294.5	10,066,874.4	8,613,388.1	9,227,086.5	9,554,963.0	10,595,973.4	9,884,012.2	10,793,655.9	11,860,703.0	9.9%
Net Profits	10,437,399.3	10,684,625.9	11,012,348.9	10,958,660.5	10,504,067.2	11,001,059.8	11,538,670.3	12,036,304.1	12,342,315.2	12,730,436.9	13,466,208.7	5.8%
Net Capital Gains	13,334,366.7	15,801,796.8	19,125,678.7	8,384,991.5	4,798,868.7	7,102,535.7	7,049,023.3	10,704,136.5	9,740,639.9	13,075,286.2	11,470,999.9	-12.3%
Pensions and Annuities	9,606,990.0	10,666,794.0	10,634,018.4	11,441,231.4	17,408,613.6	20,418,636.8	21,850,941.6	23,342,566.5	23,830,933.5	25,459,665.1	26,342,648.5	3.5%
Partnership Shares	14,633,182.9	15,906,785.6	19,111,977.6	15,450,728.6	13,881,876.8	16,068,567.3	16,764,283.7	20,550,281.0	20,303,635.9	22,762,660.1	23,387,985.5	2.7%
Misc. Income	4,478,204.6	4,773,411.7	11,549,316.6	11,353,592.2	4,573,212.8	4,701,661.9	4,760,249.5	5,484,137.8	5,704,903.1	5,672,813.8	5,627,731.8	-0.8%
Net Other Retirement Income Exclusion	915,493.9	601,437.2	8,230,035.3	8,535,627.9	7,389,756.1	7,463,478.8	7,576,312.7	7,630,946.2	7,675,893.1	7,721,765.2	7,830,721.4	1.4%
Exemptions	10,188,016.0	10,262,936.1	10,496,572.3	10,596,804.5	10,574,166.0	10,623,381.0	10,716,199.5	10,784,596.5	10,802,026.5	10,770,532.0	10,837,597.5	0.6%
Regular	5,312,560.0	5,349,885.6	5,479,129.3	5,494,050.0	5,417,643.0	5,422,851.0	5,468,162.0	5,522,025.0	5,545,691.0	5,561,808.0	5,628,047.0	1.2%
Aged	714,786.0	733,876.0	784,300.0	802,456.0	811,999.0	820,451.0	844,753.0	878,426.0	905,373.0	930,463.0	958,809.0	3.0%
Blind or Disabled	89,703.0	94,056.0	97,957.0	99,492.0	98,731.0	95,027.0	94,969.0	93,435.0	92,308.0	91,110.0	91,192.0	0.1%
Dependent Children	3,582,306.0	3,576,244.5	3,628,822.5	3,662,697.0	3,680,952.0	3,701,742.0	3,679,302.0	3,683,352.0	3,660,762.0	3,615,313.5	3,600,922.5	-0.4%
Other Dependents	286,200.0	289,641.0	290,542.5	306,700.5	325,191.0	337,614.0	368,509.5	347,029.5	340,702.5	325,450.5	319,314.0	-1.9%
Dependent College Student	202,461.0	219,233.0	215,821.0	231,409.0	239,650.0	245,696.0	260,504.0	260,329.0	257,190.0	246,387.0	239,314.0	-2.9%
Deductions	5,811,408.8	6,289,179.6	7,260,024.7	7,149,127.1	7,281,373.3	7,754,019.1	8,233,145.5	8,619,186.3	9,804,806.2	10,416,606.6	11,312,175.9	8.6%
Unreimbursed Medical Expenses	5,374,114.8	5,823,699.5	6,763,475.4	6,613,181.6	6,732,595.2	7,174,333.6	7,608,775.3	7,786,123.7	8,748,130.9	9,054,858.6	9,597,114.6	6.0%
Alimony, Separate Maintenance Payments	424,134.2	450,617.8	478,300.5	520,360.1	535,156.1	566,720.8	612,989.2	663,342.5	701,463.0	740,306.9	772,236.2	4.3%
Qualified Conservation Contribution	10,701.3	11,917.5	14,831.3	12,613.5	6,798.8	6,870.1	4,066.5	25,518.4	14,296.0	6,409.9	7,337.8	14.5%
Health Enterprise Zone	2,458.6	2,944.8	3,417.4	2,971.9	6,823.2	6,094.6	7,314.5	24,970.9	11,184.3	12,291.0	11,947.7	-2.8%
Alternative Business Calculation								119,230.9	329,732.0	602,740.1	923,539.5	53.2%
Excess Exemptions and Deductions	1,850,201.2	962,873.3	1,514,212.2	1,129,553.9	1,358,330.7	1,378,776.4	1,423,732.3	1,328,978.7	1,626,490.6	1,425,795.7	1,453,343.3	1.9%
Taxable Income	255,782,499.3	275,415,535.5	297,996,490.3	287,764,744.4	266,074,442.4	278,413,662.2	287,530,999.6	307,090,825.9	309,239,232.5	327,149,039.4	337,553,812.1	3.2%
Property Tax Deduction	8,772,147.3	9,508,772.2	10,092,680.5	10,409,747.7	8,467,229.8	10,473,329.9	10,606,358.0	11,455,800.1	11,157,155.1	11,974,105.9	12,208,047.8	2.0%
New Jersey Taxable Income	247,019,477.5	265,917,408.2	287,927,238.0	277,384,476.6	257,626,033.2	267,960,465.3	276,945,336.6	295,654,496.7	298,117,961.1	315,209,214.0	325,381,404.1	3.2%
Tax before Credits	10,233,675.5	11,386,741.3	12,852,730.0	11,876,614.3	11,111,405.0	11,262,070.8	11,757,942.8	13,087,628.8	12,979,458.7	14,135,173.8	14,637,062.4	3.6%
Nonrefundable Credits	2,053,847.0	2,220,010.7	2,563,753.7	2,545,088.2	2,355,895.0	2,507,391.9	2,667,102.8	2,839,326.5	2,796,007.4	3,152,178.0	3,322,367.9	5.4%
Property Tax Credit	30,318.4	31,392.4	30,968.6	30,903.5	37,282.0	30,426.5	30,920.1	26,624.7	24,991.2	26,087.2	26,742.3	2.5%
Earned Income Credit	110,912.7	112,350.4	185,640.9	221,263.1	285,759.9	230,661.0	239,695.8	229,152.1	263,047.4	270,300.0	415,900.6	53.9%
Net Charged Tax	8,092,191.2	8,986,088.9	10,039,375.0	9,047,212.7	8,432,457.6	8,493,606.2	8,820,239.4	10,015,435.9	9,916,029.1	10,728,638.0	10,915,650.1	1.7%
Taxes Withheld	5,710,314.1	6,211,828.4	6,758,108.1	7,010,329.1	6,736,976.4	6,917,840.1	7,193,909.9	7,627,676.3	7,868,109.6	8,198,185.3	8,623,946.3	5.2%
Estimated Payments and Credits Allowed	2,625,158.0	3,206,896.4	3,917,727.5	3,313,076.8	3,120,779.8	2,891,018.8	2,923,842.9	3,454,764.4	3,373,870.8	3,756,788.7	3,854,320.9	2.6%
Cash Payments to Date	1,077,567.1	1,217,876.3	1,287,483.0	983,125.5	907,951.2	963,996.5	959,255.8	1,188,993.5	1,707,142.5	1,953,885.2	1,117,886.9	-42.8%
Refunds Issued	1,201,686.9	1,220,510.9	1,404,902.5	1,684,222.2	1,617,254.2	1,624,689.9	1,657,500.4	1,684,273.5	1,760,716.0	1,772,387.0	2,036,664.6	14.9%
Credits Approved	383,263.3	429,137.9	487,478.8	539,085.2	509,408.7	509,939.3	473,170.8	519,944.3	597,435.7	616,868.9	689,096.6	11.7%
Net Receivables	116,907.0	59,847.7	106,967.4	94,270.9	-107,369.4	-34,382.1	-134,661.5	3,002.5	57,168.1	37,999.7	-16,237.9	-142.7%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table F. Gross Income Percentiles by Return-type

Gross Income Percentile	Resident Returns			Nonresident Returns	Fiduciary Returns
	Total	Full-year	Part-year		
10.0	4,582	4,764	1,018	10,423	0
20.0	11,510	11,804	4,978	22,000	447
25.0	15,251	15,569	7,136	29,091	1,721
30.0	19,268	19,658	9,611	37,435	3,572
40.0	28,865	29,385	15,534	57,722	8,718
50.0	40,810	41,489	22,969	83,033	14,998
60.0	56,551	57,392	32,227	118,322	23,832
70.0	78,111	79,191	44,861	168,367	37,978
75.0	94,417	95,841	53,627	205,746	49,586
80.0	114,006	115,320	65,042	263,941	66,749
90.0	176,783	178,352	107,558	591,763	157,599
95.0	255,108	257,222	164,341	1,222,563	389,642
99.0	641,089	646,489	411,630	6,407,008	3,077,535
99.5	978,804	987,906	641,792	12,737,016	7,005,024
99.9	2,729,991	2,755,027	1,796,957	51,397,084	30,276,108
Returns	4,239,206	4,120,388	118,818	388,435	84,533

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.1a Income Sources by Age Bracket and Filing Status: Full-year Residents, Amounts (\$ mil)

	Taxability Status	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Total Income	Retirement Income Exclusions	
								Amount	Excess
Non-senior	Non-taxable	\$23,467.3	\$21,145.7	\$39.7	\$89.2	\$2,391.2	\$23,665.8	\$258.0	\$59.5
	Taxable	284,327.5	224,112.3	1,057.4	3,237.7	56,357.2	284,764.6	437.2	0.0
	Total	307,794.8	245,258.1	1,097.1	3,326.9	58,748.4	308,430.4	695.2	59.6
Senior	Non-taxable	2,303.9	889.3	165.7	345.5	3,853.3	5,253.8	3,644.9	695.1
	Taxable	48,151.5	17,760.1	1,032.0	3,295.2	29,554.5	51,641.9	3,490.6	0.2
	Total	50,455.5	18,649.4	1,197.7	3,640.7	33,407.9	56,895.7	7,135.5	695.3
All Returns		358,250.2	263,907.5	2,294.8	6,967.6	92,156.3	365,326.1	7,830.7	754.8
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Single	Non-taxable	7,180.2	6,074.7	105.3	256.8	2,288.1	8,724.9	2,005.9	461.2
	Taxable	68,819.8	52,585.3	495.1	1,728.3	15,729.1	70,537.8	1,718.2	0.1
	Total	75,999.9	58,660.1	600.4	1,985.1	18,017.2	79,262.7	3,724.2	461.4
Married, filing joint	Non-taxable	11,527.2	9,691.4	91.2	162.7	3,065.1	13,010.4	1,754.8	271.6
	Taxable	235,197.5	166,191.8	1,490.5	4,506.2	65,071.6	237,260.1	2,062.7	0.1
	Total	246,724.7	175,883.3	1,581.6	4,668.9	68,136.7	250,270.5	3,817.4	271.7
Married, filing separate	Non-taxable	401.9	368.4	1.8	3.2	46.6	420.0	26.1	8.1
	Taxable	5,822.6	3,890.2	42.2	120.0	1,813.9	5,866.2	43.7	0.0
	Total	6,224.5	4,258.6	43.9	123.1	1,860.5	6,286.2	69.8	8.1
Head of household	Non-taxable	6,640.8	5,883.8	6.8	11.5	839.1	6,741.2	113.7	13.3
	Taxable	22,430.2	19,074.2	58.4	170.3	3,228.3	22,531.2	101.0	0.0
	Total	29,071.0	24,958.1	65.2	181.7	4,067.4	29,272.3	214.7	13.3
Qualifying Widow(er)	Non-taxable	21.2	16.6	0.4	0.6	5.6	23.2	2.4	0.4
	Taxable	209.0	130.9	3.3	8.2	68.9	211.2	2.3	0.0
	Total	230.1	147.5	3.7	8.7	74.5	234.4	4.7	0.4
All Returns		358,250.2	263,907.5	2,294.8	6,967.6	92,156.3	365,326.1	7,830.7	754.8

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.1b Income Sources by Age Bracket and Filing Status: Full-year Residents, Returns (000s)

	Taxability Status	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Total Income	Retirement Income Exclusions	
								Amount	Excess
Non-senior	Non-taxable	991.4	844.6	109.8	88.9	257.9	973.8	21.3	6.4
	Taxable	2,420.5	2,316.2	747.7	579.2	919.5	2,420.5	37.1	0.0
	Total	3,411.9	3,160.8	857.5	668.2	1,177.4	3,394.3	58.5	6.4
Senior	Non-taxable	274.7	55.1	160.8	110.8	239.9	268.4	242.7	97.4
	Taxable	433.7	237.4	297.2	248.8	381.4	433.7	233.9	0.0
	Total	708.5	292.5	458.0	359.6	621.3	702.1	476.5	97.4
All Returns		4,120.4	3,453.3	1,315.5	1,027.7	1,798.7	4,096.4	535.0	103.8
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Single	Non-taxable	670.4	461.3	144.4	120.6	241.9	654.2	149.6	68.6
	Taxable	1,257.4	1,100.4	335.1	262.1	429.1	1,257.4	131.4	0.0
	Total	1,927.8	1,561.7	479.5	382.7	671.0	1,911.5	281.1	68.6
Married, filing joint	Non-taxable	276.2	165.3	105.6	68.9	171.9	272.0	101.8	31.8
	Taxable	1,231.3	1,110.4	638.0	518.7	760.3	1,231.3	125.8	0.0
	Total	1,507.6	1,275.8	743.6	587.6	932.2	1,503.3	227.7	31.8
Married, filing separate	Non-taxable	13.2	7.6	3.0	1.8	5.3	11.9	3.0	1.3
	Taxable	65.5	57.3	16.0	11.3	24.4	65.5	5.0	0.0
	Total	78.7	64.9	19.0	13.1	29.7	77.4	8.0	1.3
Head of household	Non-taxable	305.5	264.9	17.4	8.1	78.3	303.3	9.3	2.0
	Taxable	298.3	284.1	54.6	35.2	86.0	298.3	8.6	0.0
	Total	603.8	549.0	72.0	43.4	164.3	601.6	17.9	2.0
Qualifying Widow(er)	Non-taxable	0.8	0.5	0.4	0.2	0.4	0.8	0.2	0.0
	Taxable	1.7	1.4	1.1	0.8	1.1	1.7	0.2	0.0
	Total	2.5	1.9	1.4	1.0	1.5	2.5	0.3	0.0
All Returns		4,120.4	3,453.3	1,315.5	1,027.7	1,798.7	4,096.4	535.0	103.8

Statistics of Income 2017: New Jersey Income Tax returns for 2015

Table 1.2a Other Income Sources by Age Bracket and Filing Status :Residents, Amounts(\$ mil)

	Taxability Status	Other Income	Net Profits from Business	Distributive Share of Partnership Income	S-corporation Income
Non-senior	Non-taxable	\$2,391.2	\$1,459.2	\$253.1	\$89.9
	Taxable	56,357.2	10,017.6	19,850.8	9,174.5
	Total	58,748.4	11,476.7	20,103.9	9,264.4
Senior	Non-taxable	3,853.3	98.4	40.9	22.2
	Taxable	29,554.5	1,891.1	3,243.2	2,574.1
	Total	33,407.9	1,989.5	3,284.1	2,596.3
All Returns		92,156.3	13,466.2	23,388.0	11,860.7
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Single	Non-taxable	2,288.1	264.7	38.6	19.0
	Taxable	15,729.1	2,035.9	1,735.9	1,370.1
	Total	18,017.2	2,300.6	1,774.4	1,389.2
Married, filing joint	Non-taxable	3,065.1	699.5	235.5	81.5
	Taxable	65,071.6	9,022.3	20,390.3	9,626.7
	Total	68,136.7	9,721.9	20,625.8	9,708.2
Married, filing separate	Non-taxable	46.6	11.1	2.2	2.6
	Taxable	1,813.9	274.2	504.5	371.7
	Total	1,860.5	285.2	506.7	374.3
Head of household	Non-taxable	839.1	580.9	17.3	9.0
	Taxable	3,228.3	571.2	455.3	376.8
	Total	4,067.4	1,152.1	472.6	385.8
Qualifying Widow(er)	Non-taxable	5.6	1.4	0.4	0.0
	Taxable	68.9	5.1	8.0	3.3
	Total	74.5	6.4	8.4	3.3
All Returns		92,156.3	13,466.2	23,388.0	11,860.7

Net Income from Rentals, Royalties, ...	Net Capital Gains	Gross Pension and Annuity Income	Net Gambling Income	Alimony Received	Miscellaneous Income
\$49.0	\$107.6	\$317.6	\$14.6	\$30.4	\$69.8
932.8	6,979.9	6,916.4	188.1	628.6	1,668.5
981.8	7,087.5	7,234.0	202.7	659.1	1,738.3
119.0	193.0	3,307.3	7.9	12.0	52.7
643.1	4,190.6	15,801.3	59.7	61.0	1,090.5
762.1	4,383.5	19,108.6	67.6	73.0	1,143.2
1,743.9	11,471.0	26,342.6	270.3	732.1	2,881.5
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61.2	173.8	1,644.0	6.7	17.0	63.2
320.1	2,143.8	6,914.4	68.9	276.7	863.4
381.3	2,317.5	8,558.4	75.6	293.7	926.5
95.0	114.2	1,787.3	9.7	0.2	42.2
1,142.1	8,513.4	14,553.7	139.8	5.8	1,677.4
1,237.2	8,627.6	16,341.0	149.6	5.9	1,719.6
2.2	2.6	21.8	2.6	0.3	1.3
47.5	185.0	316.7	3.5	3.9	106.9
49.7	187.6	338.4	6.1	4.2	108.2
9.4	9.6	168.7	3.4	25.0	15.7
65.1	321.1	908.1	35.5	403.2	92.1
74.5	330.7	1,076.7	38.9	428.2	107.9
0.2	0.4	3.2	0.0	0.0	0.1
1.1	7.2	24.9	0.1	0.0	19.2
1.3	7.5	28.1	0.1	0.0	19.3
1,743.9	11,471.0	26,342.6	270.3	732.1	2,881.5

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.2b Other Income Sources by Age Bracket and Filing Status: Full-year Residents, Returns (000s)

Taxability Status	Other Income	Net Profits from Business	Distributive Share of Partnership Income	S-corporation Income	Net Income from Rentals, Royalties, ...	Net Capital Gains	Gross Pension and Annuity Income	Net Gambling Income	Alimony Received	Miscellaneous Income	
Non-senior	Non-taxable	257.9	144.6	8.8	3.9	10.0	51.5	40.9	3.4	3.0	21.0
	Taxable	919.5	275.2	95.1	60.4	69.6	341.0	302.7	12.1	18.5	104.0
	Total	1,177.4	419.8	103.9	64.2	79.6	392.5	343.5	15.5	21.5	125.0
Senior	Non-taxable	239.9	15.9	4.3	1.2	16.7	49.1	216.5	2.5	1.2	11.8
	Taxable	381.4	47.6	30.2	13.3	29.4	145.6	336.8	3.8	2.3	37.7
	Total	621.3	63.6	34.5	14.5	46.1	194.7	553.3	6.3	3.6	49.4
All Returns	1,798.7	483.3	138.4	78.7	125.8	587.2	896.8	21.9	25.1	174.4	
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Single	Non-taxable	241.9	51.4	4.9	1.1	10.6	65.3	135.9	2.2	1.8	18.2
	Taxable	429.1	86.2	24.1	11.5	22.7	157.5	220.4	5.7	9.6	47.1
	Total	671.0	137.6	29.0	12.6	33.3	222.8	356.3	7.9	11.4	65.3
Married, filing joint	Non-taxable	171.9	54.4	6.8	3.3	13.5	30.7	101.6	2.5	0.0	10.1
	Taxable	760.3	211.4	94.8	57.5	69.2	302.5	368.1	8.2	0.3	84.8
	Total	932.2	265.8	101.6	60.8	82.7	333.2	469.7	10.7	0.3	94.9
Married, filing separate	Non-taxable	5.3	1.8	0.2	0.1	0.4	0.8	2.4	0.1	0.0	0.4
	Taxable	24.4	7.1	2.0	1.4	1.9	6.5	10.9	0.3	0.2	2.2
	Total	29.7	8.9	2.2	1.5	2.2	7.3	13.3	0.4	0.2	2.6
Head of household	Non-taxable	78.3	52.8	1.2	0.5	2.2	3.7	17.2	1.2	2.4	4.1
	Taxable	86.0	18.1	4.2	3.2	5.2	19.7	39.4	1.7	10.7	7.4
	Total	164.3	70.8	5.4	3.7	7.4	23.4	56.6	2.9	13.1	11.5
Qualifying Widow(er)	Non-taxable	0.4	0.1	0.0	0.0	0.0	0.1	0.3	0.0	0.0	0.0
	Taxable	1.1	0.1	0.1	0.1	0.1	0.4	0.7	0.0	0.0	0.2
	Total	1.5	0.3	0.1	0.1	0.1	0.5	0.9	0.0	0.0	0.2
All Returns	1,798.7	483.3	138.4	78.7	125.8	587.2	896.8	21.9	25.1	174.4	

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.3 Income Sources as Percent of Total Income by Age Bracket: Full-year Residents

Income Source	Number of Returns (000s)	Amount (mil \$)	Percent Total Income
Full-year Resident Returns			
Employee Compensation	3,453.3	\$253,880.3	69.5%
Interest	1,315.5	2,294.8	0.6%
Dividends	1,027.7	6,967.6	1.9%
Other Income	1,798.7	92,156.3	25.2%
Total Income	4,096.4	365,326.1	100.0%
Less Retirement Exclusion	535.0	7,830.7	2.1%
Gross Income	4,120.4	358,250.2	98.1%
Other Income			
S-Corporation Income	78.7	11,860.7	3.2%
Net Business Profits	483.3	13,466.2	3.7%
Net Capital Gains	587.2	11,471.0	3.1%
Pensions and Annuities	896.8	26,342.6	7.2%
Partnership Income	138.4	23,388.0	6.4%
Rental Income	125.8	1,743.9	0.5%
Net Gambling Income	21.9	270.3	0.1%
Alimony Received	25.1	732.1	0.2%
Miscellaneous	174.4	2,881.5	0.8%
Total Other Income	1,798.7	92,156.3	25.2%
Returns with at least One Filer 65+			
Income Source	Number of Returns	Amount	Percent Total Income
Employee Compensation	292.5	18,649.4	32.8%
Interest	458.0	1,197.7	2.1%
Dividends	359.6	3,640.7	6.4%
Other Income	621.3	33,407.9	58.7%
Total Income	702.1	56,895.7	100.0%
Less Retirement Exclusion	476.5	7,135.5	12.5%
Gross Income	708.5	50,455.5	88.7%
Other Income			
S-Corporation Income	14.5	2,596.3	4.6%
Net Business Profits	63.6	1,989.5	3.5%
Net Capital Gains	194.7	4,383.5	7.7%
Pensions and Annuities	553.3	19,108.6	33.6%
Partnership Income	34.5	3,284.1	5.8%
Rental Income	46.1	762.1	1.3%
Net Gambling Income	6.3	67.6	0.1%
Alimony Received	3.6	73.0	0.1%
Miscellaneous	49.4	1,143.2	2.0%
Total Other Income	621.3	33,407.9	58.7%

Statistics of Income 2017: New Jersey Tax Returns for 2015

Table 1.4a Gross Income Distribution - Full-year Residents

New Jersey Gross Income Level	Returns (000s)	Gross Income (\$ mil)	Returns % Total	New Jersey Gross Income	
				% Total	per Return
= 0	138.2	0.0	3.4%	0.0%	0
0 < 5000	287.8	751.8	7.0%	0.2%	2,612
5000 < 10000	288.3	2,154.0	7.0%	0.6%	7,470
10000 < 15000	283.2	3,516.4	6.9%	1.0%	12,417
15000 < 20000	254.5	4,430.8	6.2%	1.2%	17,408
20000 < 25000	220.5	4,948.4	5.4%	1.4%	22,442
25000 < 30000	198.5	5,449.2	4.8%	1.5%	27,447
30000 < 35000	181.6	5,892.8	4.4%	1.6%	32,443
35000 < 40000	161.7	6,054.2	3.9%	1.7%	37,446
40000 < 50000	278.8	12,494.7	6.8%	3.5%	44,822
50000 < 70000	435.8	25,894.0	10.6%	7.2%	59,416
70000 < 75000	87.1	6,309.4	2.1%	1.8%	72,462
75000 < 80000	80.6	6,240.4	2.0%	1.7%	77,444
80000 < 100000	236.3	21,126.2	5.7%	5.9%	89,397
100000 < 150000	430.9	52,679.4	10.5%	14.7%	122,266
150000 < 200000	223.6	38,510.5	5.4%	10.7%	172,246
200000 < 500000	269.4	77,097.6	6.5%	21.5%	286,220
500000 < 1000000	43.4	29,226.1	1.1%	8.2%	673,366
1000000 < 1500000	9.7	11,702.7	0.2%	3.3%	1,204,600
1500000 < 2000000	3.8	6,472.5	0.1%	1.8%	1,720,500
2000000 < 5000000	5.1	15,125.7	0.1%	4.2%	2,965,824
5000000 < 10000000	1.1	7,397.6	0.0%	2.1%	6,786,756
At least 10000000	0.5	14,775.8	0.0%	4.1%	28,037,632
Total	4,120.4	358,250.2	100.0%	100.0%	86,946

Returns with at least one filer over age 65

New Jersey Gross Income Level	Returns (000s)	Gross Income (\$ mil)	Returns % Total	New Jersey Gross Income	
				% Total	per Return
= 0	112.2	0.0	15.8%	0.0%	0
0 < 5000	42.2	107.7	6.0%	0.2%	2,552
5000 < 10000	47.9	357.7	6.8%	0.7%	7,466
10000 < 15000	45.9	571.8	6.5%	1.1%	12,445
15000 < 20000	41.3	720.1	5.8%	1.4%	17,435
20000 < 25000	36.7	824.2	5.2%	1.6%	22,443
25000 < 30000	33.3	914.2	4.7%	1.8%	27,451
30000 < 35000	30.0	974.0	4.2%	1.9%	32,450
35000 < 40000	27.3	1,024.4	3.9%	2.0%	37,462
40000 < 50000	47.3	2,118.7	6.7%	4.2%	44,826
50000 < 70000	68.8	4,081.7	9.7%	8.1%	59,300
70000 < 75000	13.0	940.0	1.8%	1.9%	72,473
75000 < 80000	12.0	931.9	1.7%	1.8%	77,474
80000 < 100000	15.7	1,377.2	2.2%	2.7%	87,863
100000 < 150000	63.9	7,759.5	9.0%	15.4%	121,351
150000 < 200000	28.1	4,833.0	4.0%	9.6%	171,955
200000 < 500000	33.5	9,678.7	4.7%	19.2%	289,312
500000 < 1000000	6.1	4,121.8	0.9%	8.2%	675,267
1000000 < 1500000	1.4	1,654.1	0.2%	3.3%	1,202,132
1500000 < 2000000	0.6	986.8	0.1%	2.0%	1,722,211
2000000 < 5000000	0.9	2,545.3	0.1%	5.0%	2,994,455
5000000 < 10000000	0.2	1,391.9	0.0%	2.8%	6,890,655
At least 10000000	0.1	2,540.7	0.0%	5.0%	23,309,022
Total	708.5	50,455.5	100.0%	100.0%	71,219

Statistics of Income 2017: New Jersey Tax Returns for 2015

[Table 1.4b Gross Income Distribution - Full-year Residents](#)

New Jersey Gross Income Class	Gross Income Percentile Group	Returns (000s)	Gross Income (mil \$)	New Jersey Gross Income Returns	Gross Income % Total	per Return
< 4,764	< 10.0	412.0	\$683.4	10.0%	0.2%	1,659
4,764 < 11,804	10.0 < 20.0	412.0	3,413.8	10.0%	1.0%	8,285
11,804 < 15,569	20.0 < 25.0	206.0	2,821.1	5.0%	0.8%	13,695
15,569 < 19,658	25.0 < 30.0	206.0	3,617.0	5.0%	1.0%	17,556
19,658 < 29,385	30.0 < 40.0	412.1	10,032.8	10.0%	2.8%	24,348
29,385 < 41,489	40.0 < 50.0	412.0	14,492.2	10.0%	4.0%	35,173
41,489 < 57,392	50.0 < 60.0	412.0	20,231.9	10.0%	5.6%	49,101
57,392 < 79,191	60.0 < 70.0	412.1	27,857.0	10.0%	7.8%	67,606
79,191 < 95,841	70.0 < 75.0	206.0	17,933.4	5.0%	5.0%	87,046
95,841 < 115,320	75.0 < 80.0	206.0	21,718.8	5.0%	6.1%	105,426
115,320 < 178,352	80.0 < 90.0	412.0	58,733.2	10.0%	16.4%	142,541
178,352 < 257,222	90.0 < 95.0	206.0	43,497.5	5.0%	12.1%	211,128
257,222 < 646,489	95.0 < 99.0	164.8	61,161.2	4.0%	17.1%	371,088
646,489 < 987,906	99.0 < 99.5	20.6	16,177.3	0.5%	4.5%	785,231
987,906 < 2,755,027	99.5 < 99.9	16.5	24,640.6	0.4%	6.9%	1,495,089
At least 2,755,027	at least 99.9	4.1	31,239.1	0.1%	8.7%	7,580,471
Total		4,120.4	358,250.2	100.0%	100.0%	86,946

Statistics of Income 2017: New Jersey Tax Returns for 2015

Table 1.5a Gross Income Distribution - Full-year Residents

New Jersey Income Class	Employee Compensation	Interest	Dividends	Other Income	Total Income	Total Exclusions	Gross Income
Amounts (mil \$)							
= 0	\$10.3	\$49.2	\$75.3	\$796.1	\$930.7	\$1,685.6	\$0.0
0 < 5000	552.9	32.0	68.9	735.8	1,389.5	637.7	751.8
5000 < 10000	1,589.3	36.1	82.1	1,069.0	2,776.5	622.5	2,154.0
10000 < 15000	2,522.3	37.1	90.1	1,448.1	4,097.6	581.1	3,516.4
15000 < 20000	3,331.0	38.6	92.1	1,508.8	4,970.6	539.8	4,430.8
20000 < 25000	3,882.3	37.3	96.2	1,421.1	5,436.9	488.5	4,948.4
25000 < 30000	4,338.5	37.6	96.3	1,425.2	5,897.6	448.4	5,449.2
30000 < 35000	4,756.4	36.0	96.7	1,407.8	6,296.8	404.1	5,892.8
35000 < 40000	4,898.1	35.7	97.9	1,395.9	6,427.5	373.3	6,054.2
40000 < 50000	10,199.9	69.7	194.2	2,680.8	13,144.5	649.8	12,494.7
50000 < 70000	21,518.3	132.7	377.7	4,827.0	26,855.7	961.7	25,894.0
70000 < 75000	5,278.3	29.5	88.7	1,099.2	6,495.7	186.2	6,309.4
75000 < 80000	5,202.9	31.6	90.5	1,089.9	6,415.0	174.6	6,240.4
80000 < 100000	18,967.4	58.2	154.1	2,019.1	21,198.8	72.6	21,126.2
100000 < 150000	43,322.9	241.9	756.4	8,360.8	52,682.0	2.6	52,679.4
150000 < 200000	31,968.2	170.3	573.5	5,799.7	38,511.6	1.1	38,510.5
200000 < 500000	59,695.2	438.8	1,563.3	15,401.3	77,098.5	1.0	77,097.6
500000 < 1000000	18,862.8	239.8	827.4	9,296.2	29,226.2	0.1	29,226.1
1000000 < 1500000	6,528.0	106.7	345.8	4,722.2	11,702.7	0.0	11,702.7
1500000 < 2000000	3,343.7	67.5	207.8	2,853.6	6,472.5	0.0	6,472.5
2000000 < 5000000	6,896.7	177.4	472.0	7,579.6	15,125.7	0.0	15,125.7
5000000 < 10000000	2,969.1	75.3	229.2	4,124.0	7,397.6	0.0	7,397.6
At least 10000000	3,273.2	115.9	291.5	11,095.3	14,775.8	0.0	14,775.8
Total	263,907.5	2,294.8	6,967.6	92,156.3	365,326.1	7,830.7	358,250.2
Returns (000s)							
= 0	8.1	66.7	41.7	101.8	114.2	118.1	138.2
0 < 5000	210.0	53.8	49.6	91.3	287.8	41.8	287.8
5000 < 10000	226.1	45.5	38.6	99.1	288.3	42.6	288.3
10000 < 15000	220.9	42.8	33.4	109.1	283.2	40.0	283.2
15000 < 20000	205.2	40.5	30.1	89.8	254.5	36.4	254.5
20000 < 25000	184.0	38.1	28.2	72.2	220.5	32.7	220.5
25000 < 30000	168.2	37.4	27.0	64.9	198.5	29.9	198.5
30000 < 35000	156.3	36.4	25.9	59.9	181.6	27.1	181.6
35000 < 40000	140.2	35.8	25.3	55.9	161.7	25.0	161.7
40000 < 50000	244.7	69.6	48.5	100.6	278.8	43.5	278.8
50000 < 70000	391.9	131.4	92.1	169.8	435.8	63.8	435.8
70000 < 75000	79.3	29.8	20.9	36.6	87.1	12.3	87.1
75000 < 80000	73.5	28.9	20.4	34.9	80.6	11.4	80.6
80000 < 100000	227.8	83.7	57.3	95.6	236.3	9.4	236.3
100000 < 150000	398.5	206.3	159.0	231.4	430.9	0.6	430.9
150000 < 200000	210.7	126.2	105.0	134.5	223.6	0.2	223.6
200000 < 500000	251.7	186.2	171.5	194.3	269.4	0.2	269.4
500000 < 1000000	38.9	37.3	35.4	38.1	43.4	0.0	43.4
1000000 < 1500000	8.4	8.9	8.4	9.0	9.7	0.0	9.7
1500000 < 2000000	3.2	3.6	3.4	3.5	3.8	0.0	3.8
2000000 < 5000000	4.4	4.9	4.6	4.9	5.1	0.0	5.1
5000000 < 10000000	0.9	1.1	1.0	1.1	1.1	0.0	1.1
At least 10000000	0.4	0.5	0.5	0.5	0.5	0.0	0.5
Total	3,453.3	1,315.5	1,027.7	1,798.7	4,096.4	535.0	4,120.4

Statistics of Income 2016: New Jersey Tax Returns for 2014

Table 1.5b Gross Income Distribution - Full-year Residents

New Jersey Gross Income Percentile	Employee Compensation	Interest	Dividends	Other Income	Total Income	Total Exclusions	Gross Income	
Amounts (m\$)								
< 4,764	< 10.0	\$512.4	\$79.4	\$140.7	\$1,488.3	\$2,220.9	\$2,292.3	\$683.4
4,764 < 11,804	10.0 < 20.0	2,462.0	51.0	117.4	1,654.3	4,284.6	870.8	3,413.8
11,804 < 15,569	20.0 < 25.0	2,044.5	28.3	68.7	1,108.5	3,250.0	428.9	2,821.1
15,569 < 19,658	25.0 < 30.0	2,742.5	31.5	74.9	1,206.8	4,055.7	438.7	3,617.0
19,658 < 29,385	30.0 < 40.0	7,918.5	73.2	187.7	2,773.6	10,952.9	920.1	10,032.8
29,385 < 41,489	40.0 < 50.0	11,711.7	87.5	236.5	3,391.9	15,427.7	935.5	14,492.2
41,489 < 57,392	50.0 < 60.0	16,632.5	109.1	306.6	4,128.8	21,177.0	945.1	20,231.9
57,392 < 79,191	60.0 < 70.0	23,237.0	138.0	399.3	4,977.2	28,751.6	894.6	27,857.0
79,191 < 95,841	70.0 < 75.0	16,001.0	53.6	143.8	1,834.1	18,032.5	99.1	17,933.4
95,841 < 115,320	75.0 < 80.0	18,102.4	92.1	281.2	3,245.2	21,720.8	2.0	21,718.8
115,320 < 178,352	80.0 < 90.0	48,619.3	262.5	841.8	9,011.7	58,735.3	2.1	58,733.2
178,352 < 257,222	90.0 < 95.0	35,636.2	201.9	721.1	6,939.2	43,498.3	0.9	43,497.5
257,222 < 646,489	95.0 < 99.0	44,921.8	402.7	1,416.3	14,420.9	61,161.7	0.5	61,161.2
646,489 < 987,906	99.0 < 99.5	10,110.6	137.8	473.6	5,455.4	16,177.4	0.1	16,177.3
987,906 < 2,755,027	99.5 < 99.9	13,096.9	246.6	743.1	10,554.1	24,640.6	0.1	24,640.6
At least 2,755,027	at least 99.9	10,158.1	299.7	814.9	19,966.4	31,239.1	0.0	31,239.1
All Returns		263,907.5	2,294.8	6,967.6	92,156.3	365,326.1	7,830.7	358,250.2
Returns (000s)								
< 4,764	< 10.0	207.1	118.1	89.2	188.5	388.0	157.8	412.0
4,764 < 11,804	10.0 < 20.0	320.3	63.8	53.4	148.5	412.0	59.7	412.0
11,804 < 15,569	20.0 < 25.0	162.3	31.7	24.4	77.4	206.0	29.5	206.0
15,569 < 19,658	25.0 < 30.0	167.4	33.0	24.5	71.2	206.0	29.6	206.0
19,658 < 29,385	30.0 < 40.0	345.7	73.6	54.0	134.8	412.1	61.5	412.1
29,385 < 41,489	40.0 < 50.0	356.0	87.5	61.8	139.4	412.0	62.6	412.0
41,489 < 57,392	50.0 < 60.0	364.7	109.3	76.2	151.7	412.0	63.2	412.0
57,392 < 79,191	60.0 < 70.0	373.6	135.2	95.1	168.8	412.1	58.9	412.1
79,191 < 95,841	70.0 < 75.0	197.5	72.2	49.4	83.6	206.0	10.7	206.0
95,841 < 115,320	75.0 < 80.0	191.2	89.3	66.0	101.6	206.0	0.7	206.0
115,320 < 178,352	80.0 < 90.0	384.9	212.7	169.2	232.5	412.0	0.5	412.0
178,352 < 257,222	90.0 < 95.0	194.4	127.5	111.7	133.8	206.0	0.2	206.0
257,222 < 646,489	95.0 < 99.0	152.2	124.0	117.5	129.1	164.8	0.1	164.8
646,489 < 987,906	99.0 < 99.5	18.3	18.2	17.1	18.4	20.6	0.0	20.6
987,906 < 2,755,027	99.5 < 99.9	14.2	15.4	14.4	15.3	16.5	0.0	16.5
At least 2,755,027	at least 99.9	3.5	4.0	3.7	4.0	4.1	0.0	4.1
All Returns		3,453.3	1,315.5	1,027.7	1,798.7	4,096.4	535.0	4,120.4

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.6a Other Income Sources by Gross Income Class - Full-year Residents

New Jersey Gross Income Level	Other Income	Distributive Share Net Profits from Business	Distributive Share of Partnership Income	S-corporation Income	Net Income from Rentals, Royalties, ...	Net Capital Gains	Gross Pension and Annuity Income	Net Gambling Income	Alimony Received	Miscellaneous Income
Amounts (mil \$)										
= 0	796.1	4.7	0.8	0.2	42.7	33.9	694.6	3.2	4.0	11.9
0 < 5000	735.8	47.7	2.7	0.7	21.7	43.6	600.7	1.9	3.6	13.2
5000 < 10000	1,069.0	198.5	8.6	2.5	23.9	60.6	742.1	2.9	5.9	24.0
10000 < 15000	1,448.1	460.3	16.5	5.1	25.6	66.7	833.3	3.3	10.2	26.9
15000 < 20000	1,508.8	436.2	22.0	7.9	26.6	66.9	904.2	3.7	13.0	28.1
20000 < 25000	1,421.1	311.1	28.2	11.1	26.9	69.0	927.7	3.9	15.5	27.7
25000 < 30000	1,425.2	277.5	33.0	12.7	25.6	69.0	958.8	3.7	17.7	27.3
30000 < 35000	1,407.8	258.9	34.9	16.0	27.6	71.3	948.0	4.0	20.4	26.6
35000 < 40000	1,395.9	236.1	35.8	17.8	28.2	71.5	954.9	4.0	21.9	25.5
40000 < 50000	2,680.8	419.0	75.3	42.8	52.4	150.5	1,834.8	7.1	48.7	50.1
50000 < 70000	4,827.0	728.4	168.2	107.8	107.0	308.5	3,192.9	12.8	100.2	101.2
70000 < 75000	1,099.2	174.0	46.1	29.3	24.2	79.6	695.3	3.0	23.5	24.3
75000 < 80000	1,089.9	177.2	47.8	31.1	23.2	79.7	680.1	1.9	24.2	24.6
80000 < 100000	2,019.1	615.1	184.0	125.3	68.2	174.0	701.0	8.0	78.7	64.7
100000 < 150000	8,360.8	1,487.1	530.5	388.6	205.5	780.9	4,596.1	17.4	139.3	215.3
150000 < 200000	5,799.7	1,208.7	556.9	399.4	161.5	687.6	2,527.8	13.2	72.6	172.0
200000 < 500000	15,401.3	3,537.9	3,099.6	1,818.8	403.1	2,336.0	3,525.1	46.7	106.8	527.1
500000 < 1000000	9,296.2	1,475.6	3,463.3	1,703.8	186.2	1,443.8	652.8	22.0	20.0	328.7
1000000 < 1500000	4,722.2	502.7	2,083.6	1,057.3	69.0	665.3	148.1	23.9	2.7	169.6
1500000 < 2000000	2,853.6	201.8	1,287.8	713.5	35.8	430.8	61.6	1.1	1.1	120.1
2000000 < 5000000	7,579.6	419.9	3,279.9	2,086.8	75.7	1,234.2	99.7	28.1	2.1	353.2
5000000 < 10000000	4,124.0	161.3	1,772.7	1,139.4	38.3	713.4	24.8	40.6	0.0	233.4
At least 10000000	11,095.3	126.3	6,609.5	2,142.4	44.8	1,834.3	38.2	13.7	0.0	285.9
Total	92,156.3	13,466.2	23,388.0	11,860.7	1,743.9	11,471.0	26,342.6	270.3	732.1	2,881.5
Returns (000s)										
= 0	101.8	4.1	1.0	0.2	8.5	16.9	89.5	1.2	0.6	4.7
0 < 5000	91.3	22.3	1.8	0.3	3.7	27.3	43.2	0.8	0.4	6.9
5000 < 10000	99.1	34.0	2.2	0.5	3.8	22.2	46.2	1.0	0.7	7.8
10000 < 15000	109.1	50.1	2.6	0.8	3.9	18.4	45.3	1.2	1.0	7.1
15000 < 20000	89.8	36.2	2.7	1.0	4.0	16.2	42.6	1.2	1.2	6.3
20000 < 25000	72.2	23.1	2.7	1.1	3.8	15.2	39.1	1.1	1.2	5.7
25000 < 30000	64.9	18.8	2.7	1.1	3.4	14.3	37.0	1.1	1.2	5.2
30000 < 35000	59.9	16.5	2.7	1.2	3.4	14.0	34.6	1.0	1.3	4.8
35000 < 40000	55.9	14.3	2.5	1.2	3.3	13.6	32.8	0.9	1.3	4.5
40000 < 50000	100.6	24.3	4.7	2.6	6.2	26.4	59.5	1.7	2.6	8.4
50000 < 70000	169.8	40.3	9.1	5.3	11.3	50.1	94.9	2.7	4.6	15.6
70000 < 75000	36.6	8.9	2.2	1.3	2.5	11.6	19.7	0.5	1.0	3.6
75000 < 80000	34.9	8.6	2.2	1.3	2.4	11.2	18.7	0.5	0.9	3.4
80000 < 100000	95.6	27.9	6.7	4.7	7.4	30.7	36.8	1.4	2.5	9.7
100000 < 150000	231.4	58.2	18.0	12.0	18.2	89.4	115.6	2.5	2.9	25.1
150000 < 200000	134.5	34.1	13.8	9.3	12.0	61.5	58.6	1.2	0.9	15.6
200000 < 500000	194.3	48.6	35.1	21.9	20.7	110.4	68.0	1.4	0.7	26.6
500000 < 1000000	38.1	9.1	14.7	7.6	4.7	24.9	10.1	0.3	0.1	7.6
1000000 < 1500000	9.0	1.9	4.6	2.3	1.2	6.1	2.2	0.1	0.0	2.2
1500000 < 2000000	3.5	0.7	2.0	1.0	0.5	2.4	0.8	0.0	0.0	1.1
2000000 < 5000000	4.9	0.9	3.0	1.5	0.7	3.3	1.1	0.0	0.0	1.7
5000000 < 10000000	1.1	0.2	0.7	0.4	0.2	0.7	0.3	0.0	0.0	0.5
At least 10000000	0.5	0.1	0.4	0.2	0.1	0.4	0.1	0.0	0.0	0.3
Total	1,798.7	483.3	138.4	78.7	125.8	587.2	896.8	21.9	25.1	174.4

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.6b Other Income Sources by Gross Income Percentile Class - Full-year Residents

New Jersey Gross	Income Percentile Level	Other Income	Net Profits from Business	Distributive Share of Partnership Income	S-corporation Income	Net Income from Rentals, Royalties, ...	Net Capital Gains	Gross Pension and Annuity Income	Net Gambling Income	Alimony Received	Miscellaneous Income
Amounts (mil \$)											
< 4,764	< 10.0	1,488.3	47.6	3.3	0.8	63.5	74.7	1,262.1	4.9	7.3	24.1
4,764 < 11,804	10.0 < 20.0	1,654.3	394.6	14.0	4.2	34.2	87.8	1,070.6	4.3	9.5	35.1
11,804 < 15,569	20.0 < 25.0	1,108.5	348.9	13.6	4.4	19.5	50.0	640.7	2.5	8.2	20.6
15,569 < 19,658	25.0 < 30.0	1,206.8	332.7	18.3	6.3	21.5	54.5	737.4	3.0	10.7	22.5
19,658 < 29,385	30.0 < 40.0	2,773.6	582.2	58.0	22.5	51.3	134.4	1,832.3	7.4	31.8	53.6
29,385 < 41,489	40.0 < 50.0	3,391.9	594.9	87.0	42.3	66.9	173.6	2,302.7	9.6	51.9	63.2
41,489 < 57,392	50.0 < 60.0	4,128.8	628.1	122.6	73.5	83.2	242.7	2,808.8	11.3	79.1	79.5
57,392 < 79,191	60.0 < 70.0	4,977.2	771.1	194.9	126.5	111.7	340.6	3,205.2	12.2	106.5	108.6
79,191 < 95,841	70.0 < 75.0	1,834.1	524.8	156.3	103.5	58.7	155.3	701.3	7.3	68.4	58.5
95,841 < 115,320	75.0 < 80.0	3,245.2	585.8	191.2	141.9	84.3	273.5	1,812.0	6.7	67.7	82.1
115,320 < 178,352	80.0 < 90.0	9,011.7	1,748.8	694.9	501.9	230.3	939.7	4,501.4	18.9	129.3	246.5
178,352 < 257,222	90.0 < 95.0	6,939.2	1,550.1	883.3	602.9	198.2	937.7	2,452.9	19.1	71.0	224.0
257,222 < 646,489	95.0 < 99.0	14,420.9	3,166.0	3,693.8	1,997.0	349.7	2,256.0	2,337.0	42.1	75.7	503.5
646,489 < 987,906	99.0 < 99.5	5,455.4	762.0	2,165.9	1,063.0	105.7	844.3	298.5	12.6	9.0	194.5
987,906 < 2,755,027	99.5 < 99.9	10,554.1	904.4	4,643.3	2,575.1	135.8	1,557.5	270.8	42.5	5.9	418.6
At least 2,755,027	at least 99.9	19,966.4	524.5	10,447.7	4,594.8	129.3	3,348.6	109.1	65.9	0.1	746.4
All Returns		92,156.3	13,466.2	23,388.0	11,860.7	1,743.9	11,471.0	26,342.6	270.3	732.1	2,881.5
Returns (000s)											
< 4,764	< 10.0	188.5	25.1	2.7	0.5	12.0	43.0	130.5	2.0	1.0	11.3
4,764 < 11,804	10.0 < 20.0	148.5	58.0	3.3	0.8	5.4	30.5	65.2	1.5	1.1	10.9
11,804 < 15,569	20.0 < 25.0	77.4	34.1	2.0	0.6	3.0	13.4	33.7	0.9	0.8	5.2
15,569 < 19,658	25.0 < 30.0	71.2	27.7	2.2	0.8	3.2	13.1	34.6	1.0	1.0	5.1
19,658 < 29,385	30.0 < 40.0	134.8	41.7	5.3	2.2	7.2	28.8	74.5	2.1	2.3	10.7
29,385 < 41,489	40.0 < 50.0	139.4	36.8	6.3	3.0	8.1	33.3	81.3	2.3	3.2	11.2
41,489 < 57,392	50.0 < 60.0	151.7	36.1	7.4	4.1	9.4	41.5	88.4	2.5	4.1	13.1
57,392 < 79,191	60.0 < 70.0	168.8	40.6	9.8	5.7	11.6	52.1	92.0	2.5	4.5	16.1
79,191 < 95,841	70.0 < 75.0	83.6	24.1	5.8	3.9	6.3	26.6	33.8	1.3	2.2	8.4
95,841 < 115,320	75.0 < 80.0	101.6	25.7	7.2	4.8	7.9	36.3	50.1	1.2	1.7	10.7
115,320 < 178,352	80.0 < 90.0	232.5	59.4	20.4	13.8	19.1	96.8	109.4	2.3	2.2	26.1
178,352 < 257,222	90.0 < 95.0	133.8	33.4	17.0	11.2	13.1	68.2	53.1	1.1	0.7	16.5
257,222 < 646,489	95.0 < 99.0	129.1	32.3	30.3	17.9	14.6	78.4	40.9	0.9	0.4	19.4
646,489 < 987,906	99.0 < 99.5	18.4	4.3	7.9	4.0	2.3	12.2	4.7	0.1	0.0	4.0
987,906 < 2,755,027	99.5 < 99.9	15.3	3.1	8.2	4.1	2.0	10.4	3.7	0.1	0.0	4.2
At least 2,755,027	at least 99.9	4.0	0.8	2.7	1.3	0.6	2.7	0.9	0.0	0.0	1.7
All Returns		1,798.7	483.3	138.4	78.7	125.8	587.2	896.8	21.9	25.1	174.4

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.7 Gross Income Distribution by Filing Status: Full-year

	<u>Residents</u>					
	New Jersey Gross Income Class	Returns (000s)	New Jersey Gross Income (mil \$)	Returns (% Total)	New Jersey Gross Income (% Total)	New Jersey Gross Income Average
Single						
	= 0	91.8	0.0	2.2%	0.0%	0
	0 < 5000	251.0	654.0	6.1%	0.2%	2,605
	5000 < 10000	224.2	1,658.6	5.4%	0.5%	7,399
	10000 < 15000	178.2	2,204.5	4.3%	0.6%	12,374
	15000 < 20000	144.6	2,517.1	3.5%	0.7%	17,410
	20000 < 25000	123.2	2,763.0	3.0%	0.8%	22,429
	25000 < 30000	107.2	2,940.2	2.6%	0.8%	27,433
	30000 < 35000	95.0	3,081.9	2.3%	0.9%	32,441
	35000 < 40000	84.1	3,149.4	2.0%	0.9%	37,437
	40000 < 50000	142.1	6,365.0	3.4%	1.8%	44,784
	50000 < 70000	206.1	12,185.9	5.0%	3.4%	59,121
	70000 < 75000	35.6	2,579.2	0.9%	0.7%	72,434
	75000 < 80000	30.6	2,372.5	0.7%	0.7%	77,410
	80000 < 100000	77.9	6,913.3	1.9%	1.9%	88,778
	100000 < 150000	85.1	10,156.2	2.1%	2.8%	119,288
	150000 < 200000	24.3	4,143.8	0.6%	1.2%	170,512
	200000 < 500000	22.0	6,253.5	0.5%	1.7%	283,710
	500000 < 1000000	3.3	2,181.1	0.1%	0.6%	670,689
	1000000 < 1500000	0.7	790.4	0.0%	0.2%	1,199,335
	1500000 < 2000000	0.3	453.5	0.0%	0.1%	1,717,883
	2000000 < 5000000	0.4	1,145.2	0.0%	0.3%	3,053,933
	5000000 < 10000000	0.1	596.2	0.0%	0.2%	6,551,139
	At least 10000000	0.0	895.5	0.0%	0.2%	18,656,760
	Total	1,927.8	75,999.9	46.8%	21.2%	39,423
Married, filing joint						
	= 0	39.1	0.0	0.9%	0.0%	0
	0 < 5000	19.8	49.6	0.5%	0.0%	2,511
	5000 < 10000	26.6	201.0	0.6%	0.1%	7,565
	10000 < 15000	34.7	435.7	0.8%	0.1%	12,556
	15000 < 20000	41.1	719.1	1.0%	0.2%	17,490
	20000 < 25000	40.5	911.1	1.0%	0.3%	22,475
	25000 < 30000	40.3	1,105.6	1.0%	0.3%	27,467
	30000 < 35000	40.1	1,302.0	1.0%	0.4%	32,462
	35000 < 40000	38.2	1,433.3	0.9%	0.4%	37,484
	40000 < 50000	73.8	3,318.5	1.8%	0.9%	44,955
	50000 < 70000	140.9	8,449.6	3.4%	2.4%	59,962
	70000 < 75000	35.0	2,539.7	0.9%	0.7%	72,502
	75000 < 80000	35.5	2,749.9	0.9%	0.8%	77,485
	80000 < 100000	117.1	10,531.4	2.8%	2.9%	89,900
	100000 < 150000	303.1	37,447.9	7.4%	10.5%	123,534
	150000 < 200000	187.7	32,398.1	4.6%	9.0%	172,585
	200000 < 500000	237.4	68,013.5	5.8%	19.0%	286,533
	500000 < 1000000	38.6	25,959.1	0.9%	7.2%	673,389
	1000000 < 1500000	8.7	10,475.8	0.2%	2.9%	1,205,089
	1500000 < 2000000	3.4	5,781.5	0.1%	1.6%	1,720,670
	2000000 < 5000000	4.5	13,396.4	0.1%	3.7%	2,957,922
	5000000 < 10000000	1.0	6,549.7	0.0%	1.8%	6,815,461
	At least 10000000	0.4	12,956.1	0.0%	3.6%	29,049,633
	Total	1,507.6	246,724.7	36.6%	68.9%	163,658

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.7 Gross Income Distribution by Filing Status: Full-year

New Jersey Gross Income Class	<u>Residents</u>		Returns (% Total)	New Jersey Gross Income (% Total)	New Jersey Gross Income Average
	Returns (000s)	New Jersey Gross Income (mil \$)			
Married, filing separate					
= 0	2.6	0.0	0.1%	0.0%	0
0 < 5000	2.7	6.9	0.1%	0.0%	2,524
5000 < 10000	3.3	25.2	0.1%	0.0%	7,538
10000 < 15000	3.8	47.0	0.1%	0.0%	12,516
15000 < 20000	3.9	68.2	0.1%	0.0%	17,428
20000 < 25000	4.0	89.7	0.1%	0.0%	22,504
25000 < 30000	4.0	110.2	0.1%	0.0%	27,504
30000 < 35000	4.1	133.1	0.1%	0.0%	32,495
35000 < 40000	4.1	155.0	0.1%	0.0%	37,476
40000 < 50000	8.0	360.7	0.2%	0.1%	44,957
50000 < 70000	13.5	801.3	0.3%	0.2%	59,394
70000 < 75000	2.6	186.5	0.1%	0.1%	72,462
75000 < 80000	2.3	180.9	0.1%	0.1%	77,403
80000 < 100000	7.0	621.2	0.2%	0.2%	89,229
100000 < 150000	7.7	919.7	0.2%	0.3%	119,364
150000 < 200000	2.1	357.0	0.1%	0.1%	170,728
200000 < 500000	2.1	628.7	0.1%	0.2%	293,530
500000 < 1000000	0.5	312.1	0.0%	0.1%	682,928
1000000 < 1500000	0.1	144.6	0.0%	0.0%	1,195,285
1500000 < 2000000	0.1	88.4	0.0%	0.0%	1,733,504
2000000 < 5000000	0.1	259.8	0.0%	0.1%	3,057,023
5000000 < 10000000	0.0	115.4	0.0%	0.0%	6,788,641
At least 10000000	0.0	612.7	0.0%	0.2%	32,246,440
Total	78.7	6,224.5	1.9%	1.7%	79,112
Head-of-Household					
= 0	4.6	0.0	0.1%	0.0%	0
0 < 5000	14.2	41.0	0.3%	0.0%	2,887
5000 < 10000	34.2	268.5	0.8%	0.1%	7,856
10000 < 15000	66.5	827.5	1.6%	0.2%	12,453
15000 < 20000	64.8	1,123.8	1.6%	0.3%	17,350
20000 < 25000	52.7	1,182.2	1.3%	0.3%	22,444
25000 < 30000	47.0	1,290.0	1.1%	0.4%	27,458
30000 < 35000	42.3	1,371.8	1.0%	0.4%	32,425
35000 < 40000	35.1	1,312.9	0.9%	0.4%	37,424
40000 < 50000	54.6	2,441.8	1.3%	0.7%	44,723
50000 < 70000	74.9	4,435.1	1.8%	1.2%	59,205
70000 < 75000	13.8	999.0	0.3%	0.3%	72,434
75000 < 80000	12.0	932.2	0.3%	0.3%	77,418
80000 < 100000	34.1	3,040.2	0.8%	0.8%	89,117
100000 < 150000	34.5	4,114.5	0.8%	1.1%	119,139
150000 < 200000	9.4	1,592.7	0.2%	0.4%	170,272
200000 < 500000	7.7	2,167.4	0.2%	0.6%	281,658
500000 < 1000000	1.1	756.6	0.0%	0.2%	676,116
1000000 < 1500000	0.2	285.2	0.0%	0.1%	1,203,487
1500000 < 2000000	0.1	140.4	0.0%	0.0%	1,711,838
2000000 < 5000000	0.1	311.1	0.0%	0.1%	2,934,565
5000000 < 10000000	0.0	136.3	0.0%	0.0%	6,492,641
At least 10000000	0.0	300.9	0.0%	0.1%	23,144,270
Total	603.8	29,071.0	14.7%	8.1%	48,144

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.7 Gross Income Distribution by Filing Status: Full-year

New Jersey Gross Income Class	<u>Residents</u>				
	Returns (000s)	New Jersey Gross Income (mil \$)	Returns (% Total)	New Jersey Gross Income (% Total)	New Jersey Gross Income Average
Qualifying Widow(er)					
= 0	0.1	0.0	0.0%	0.0%	0
0 < 5000	0.1	0.2	0.0%	0.0%	2,292
5000 < 10000	0.1	0.7	0.0%	0.0%	7,580
10000 < 15000	0.1	1.7	0.0%	0.0%	12,320
15000 < 20000	0.1	2.6	0.0%	0.0%	17,589
20000 < 25000	0.1	2.4	0.0%	0.0%	21,980
25000 < 30000	0.1	3.2	0.0%	0.0%	27,370
30000 < 35000	0.1	4.0	0.0%	0.0%	32,289
35000 < 40000	0.1	3.7	0.0%	0.0%	37,537
40000 < 50000	0.2	8.7	0.0%	0.0%	44,852
50000 < 70000	0.4	22.0	0.0%	0.0%	59,525
70000 < 75000	0.1	5.1	0.0%	0.0%	72,386
75000 < 80000	0.1	5.0	0.0%	0.0%	77,386
80000 < 100000	0.2	20.1	0.0%	0.0%	89,318
100000 < 150000	0.3	41.2	0.0%	0.0%	121,060
150000 < 200000	0.1	19.0	0.0%	0.0%	172,336
200000 < 500000	0.1	34.4	0.0%	0.0%	288,879
500000 < 1000000	0.0	17.2	0.0%	0.0%	687,890
1000000 < 1500000	0.0	6.6	0.0%	0.0%	1,325,789
1500000 < 2000000	0.0	8.8	0.0%	0.0%	1,754,054
2000000 < 5000000	0.0	13.1	0.0%	0.0%	2,627,591
5000000 < 10000000	0.0	10.6	0.0%	0.0%	10,613,171
At least 10000000			0.0%	0.0%	
Total	2.5	230.1	0.1%	0.1%	91,465
	4,120.4	358,250.2	100.0%	100.0%	86,946

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.11a Income Source by Gross Income Level: Full-year residents (Amounts, 000\$)

New Jersey Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Total Income	Pension Exclusion	Other Retirement Income Exclusion	Total Exclusions	Excess Retirement Income Exclusion
Nontaxable										
= 0	0.0	10,265.0	49,118.4	75,153.2	795,716.8	930,253.3	690,475.5	994,363.8	1,684,839.4	754,586.1
0 < 5000	750,694.6	552,067.9	31,900.2	68,769.7	734,633.5	1,387,371.4	541,299.6	95,377.2	636,676.8	0.0
5000 < 10000	2,150,765.7	1,586,989.7	36,012.9	81,884.6	1,067,289.2	2,772,176.3	559,380.8	62,029.9	621,410.6	0.0
10000 < 15000	1,606,096.8	944,324.6	23,704.8	53,308.7	985,813.0	2,007,151.1	368,706.5	32,347.8	401,054.3	0.0
15000 < 20000	2,068,306.5	1,414,012.7	20,576.4	43,679.6	909,479.7	2,387,748.3	300,213.4	19,228.4	319,441.8	0.0
20000 < 25000	1,480,020.5	1,198,611.8	8,689.4	22,115.9	343,537.5	1,572,954.6	85,205.0	7,729.1	92,934.1	0.0
25000 < 30000	1,553,024.5	1,332,631.3	5,028.2	12,946.2	248,348.6	1,598,954.3	42,067.3	3,862.5	45,929.8	0.0
30000 < 35000	1,270,245.3	1,088,998.4	3,690.4	9,392.5	193,939.8	1,296,021.1	22,984.0	2,791.8	25,775.8	0.0
35000 < 40000	850,541.0	724,225.3	2,238.4	6,392.9	133,481.9	866,338.4	14,282.2	1,515.3	15,797.4	0.0
40000 < 50000	886,925.8	751,515.5	3,092.4	9,210.2	144,046.1	907,864.1	19,050.6	1,887.7	20,938.4	0.0
50000 < 70000	1,376,033.5	1,268,947.5	4,349.0	13,241.6	115,603.3	1,402,141.4	23,829.3	2,278.6	26,107.9	0.0
70000 < 75000	381,330.8	359,271.0	785.2	2,453.6	23,337.2	385,847.0	4,214.9	301.3	4,516.2	0.0
75000 < 80000	396,507.6	376,698.8	911.1	2,476.5	20,940.3	401,026.8	4,277.6	241.7	4,519.2	0.0
80000 < 100000	1,435,491.6	1,397,620.5	1,733.3	3,417.2	35,591.8	1,438,362.8	2,611.2	260.0	2,871.2	0.0
100000 < 150000	2,945,109.0	2,834,582.9	4,855.6	10,644.2	95,098.2	2,945,181.0	0.0	72.0	72.0	0.0
150000 < 200000	1,913,879.8	1,852,863.8	2,649.2	5,043.6	53,356.2	1,913,912.8	0.0	33.0	33.0	0.0
200000 < 500000	3,606,313.1	3,464,419.8	4,082.4	10,004.6	127,830.4	3,606,337.1	0.0	24.0	24.0	0.0
500000 < 1000000	802,897.0	743,373.1	910.7	2,419.9	56,199.4	802,903.1	0.0	6.1	6.1	0.0
1000000 < 1500000	45,552.1	27,444.1	442.1	318.8	17,350.0	45,555.1	0.0	3.0	3.0	0.0
1500000 < 2000000	26,388.8	6,217.7	130.6	832.3	19,208.2	26,388.8	0.0	0.0	0.0	0.0
2000000 < 5000000	155,104.0	87,263.7	328.8	683.5	66,827.9	155,104.0	0.0	0.0	0.0	0.0
5000000 < 10000000	47,043.3	12,663.3	111.5	95.4	34,173.1	47,043.3	0.0	0.0	0.0	0.0
At least 10000000	22,965.8	10.6	38.8	189.1	22,727.2	22,965.8	0.0	0.0	0.0	0.0
Total	25,771,236.8	22,035,019.0	205,379.8	434,673.7	6,244,529.3	28,919,601.8	2,678,597.8	1,224,353.3	3,902,951.1	754,586.1
Taxable										
= 0	0.0	0.8	44.6	111.3	334.3	490.9	311.6	407.6	719.2	228.2
0 < 5000	1,106.4	786.5	73.2	140.3	1,155.1	2,155.1	873.3	175.5	1,048.8	0.0
5000 < 10000	3,224.0	2,311.6	119.6	203.4	1,705.2	4,339.9	1,001.7	114.1	1,115.8	0.0
10000 < 15000	1,910,352.8	1,577,979.0	13,401.6	36,756.7	462,267.2	2,090,404.6	167,682.8	12,369.0	180,051.8	0.0
15000 < 20000	2,362,466.5	1,916,957.9	18,054.6	48,466.0	599,334.5	2,582,813.0	205,924.7	14,421.8	220,346.5	0.0
20000 < 25000	3,468,417.2	2,683,690.0	28,623.1	74,101.4	1,077,546.8	3,863,961.3	377,246.8	18,297.3	395,544.1	0.0
25000 < 30000	3,896,184.4	3,005,885.1	32,549.9	83,356.8	1,176,883.9	4,298,675.7	386,119.6	16,371.7	402,491.3	0.0
30000 < 35000	4,622,531.2	3,667,402.3	32,318.3	87,268.0	1,213,817.4	5,000,806.1	363,691.7	14,583.1	378,274.8	0.0
35000 < 40000	5,203,682.7	4,173,860.0	33,438.8	91,458.8	1,262,406.8	5,561,164.4	343,886.7	13,595.0	357,481.7	0.0
40000 < 50000	11,607,791.4	9,448,353.4	66,594.9	184,986.9	2,536,733.0	12,236,668.1	607,983.2	20,893.5	628,876.7	0.0
50000 < 70000	24,517,921.7	20,249,345.9	128,313.3	364,474.0	4,711,402.7	25,453,536.0	907,598.8	28,015.5	935,614.2	0.0
70000 < 75000	5,928,084.0	4,919,030.9	28,671.0	86,265.0	1,075,838.8	6,109,805.6	176,625.5	5,096.2	181,721.6	0.0
75000 < 80000	5,843,848.4	4,826,187.1	30,709.1	88,025.5	1,069,009.3	6,013,931.0	165,491.5	4,591.1	170,082.6	0.0
80000 < 100000	19,690,710.1	17,569,765.8	56,417.7	150,724.4	1,983,553.1	19,760,461.0	66,089.9	3,661.0	69,750.8	0.0
100000 < 150000	49,734,317.5	40,488,328.7	237,024.4	745,771.6	8,265,702.0	49,736,826.7	0.0	2,509.2	2,509.2	0.0
150000 < 200000	36,596,661.4	30,115,296.5	167,633.8	568,424.3	5,746,330.2	36,597,684.9	0.0	1,023.5	1,023.5	0.0
200000 < 500000	73,491,255.3	56,230,769.1	434,707.0	1,553,263.7	15,273,467.9	73,492,207.8	0.0	952.5	952.5	0.0
500000 < 1000000	28,423,199.8	18,119,473.1	238,923.8	824,950.1	9,239,951.8	28,423,298.8	0.0	99.0	99.0	0.0
1000000 < 1500000	11,657,132.4	6,500,516.3	106,277.2	345,514.4	4,704,842.5	11,657,150.4	0.0	18.0	18.0	0.0
1500000 < 2000000	6,446,132.2	3,337,446.0	67,414.4	206,935.2	2,834,360.6	6,446,156.2	0.0	24.0	24.0	0.0
2000000 < 5000000	14,970,599.2	6,809,455.8	177,066.5	471,330.7	7,512,770.2	14,970,623.2	0.0	24.0	24.0	0.0
5000000 < 10000000	7,350,520.7	2,956,427.4	75,234.7	229,070.7	4,089,787.9	7,350,520.7	0.0	0.0	0.0	0.0
At least 10000000	14,752,866.1	3,273,188.6	115,832.8	291,297.9	11,072,546.9	14,752,866.1	0.0	0.0	0.0	0.0
Total	332,479,005.4	241,872,457.9	2,089,444.2	6,532,897.1	85,911,748.2	336,406,547.5	3,770,527.7	157,242.6	3,927,770.3	228.2
Total	358,250,242.2	263,907,476.9	2,294,824.1	6,967,570.7	92,156,277.5	365,326,149.2	6,449,125.5	1,381,595.9	7,830,721.4	754,814.3

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.11b Income Source by Gross Income Level: Full-year Residents (Returns, 000s)

New Jersey Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Total Income	Pension Exclusion	Other Retirement Income Exclusion	Total Exclusions	Excess Retirement Income Exclusion
Nontaxable										
= 0	138.1	8.1	66.6	41.7	101.8	114.1	89.1	115.0	118.0	103.8
0 < 5000	287.4	209.7	53.6	49.5	91.1	287.4	39.5	14.1	41.7	0.0
5000 < 10000	287.9	225.8	45.4	38.5	98.9	287.9	41.0	7.5	42.5	0.0
10000 < 15000	129.8	87.9	23.2	16.2	68.4	129.8	25.1	3.6	25.9	0.0
15000 < 20000	119.0	89.8	19.3	12.8	50.8	119.0	19.2	2.0	19.7	0.0
20000 < 25000	66.0	56.6	7.8	5.1	19.1	66.0	5.5	0.8	5.8	0.0
25000 < 30000	56.6	51.0	5.8	3.3	14.1	56.6	2.9	0.4	3.0	0.0
30000 < 35000	39.4	35.8	4.4	2.4	10.6	39.4	1.6	0.3	1.7	0.0
35000 < 40000	22.8	20.7	3.1	1.7	6.8	22.8	1.0	0.1	1.1	0.0
40000 < 50000	20.1	18.1	3.6	2.3	6.4	20.1	1.4	0.2	1.5	0.0
50000 < 70000	23.1	21.8	5.7	3.5	5.7	23.1	1.9	0.2	2.0	0.0
70000 < 75000	5.3	5.0	1.4	0.9	1.3	5.3	0.4	0.0	0.4	0.0
75000 < 80000	5.1	4.9	1.6	0.9	1.2	5.1	0.4	0.0	0.4	0.0
80000 < 100000	16.0	15.9	4.8	2.9	4.0	16.0	0.4	0.0	0.4	0.0
100000 < 150000	24.2	23.7	9.9	6.5	7.4	24.2	0.0	0.0	0.0	0.0
150000 < 200000	11.1	11.0	5.4	4.1	4.0	11.1	0.0	0.0	0.0	0.0
200000 < 500000	12.7	12.6	7.9	6.4	5.5	12.7	0.0	0.0	0.0	0.0
500000 < 1000000	1.3	1.3	1.0	0.9	0.7	1.3	0.0	0.0	0.0	0.0
1000000 < 1500000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	0.1	0.0	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0
5000000 < 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1,266.2	899.6	270.6	199.7	497.8	1,242.2	229.5	144.3	264.0	103.8
Taxable										
= 0	0.1	0.0	0.0	0.0	0.1	0.1	0.0	0.1	0.1	0.0
0 < 5000	0.4	0.3	0.1	0.1	0.1	0.4	0.1	0.0	0.1	0.0
5000 < 10000	0.4	0.3	0.1	0.1	0.2	0.4	0.1	0.0	0.1	0.0
10000 < 15000	153.4	133.0	19.7	17.2	40.7	153.4	13.7	1.5	14.2	0.0
15000 < 20000	135.6	115.5	21.2	17.2	39.0	135.6	16.3	1.7	16.7	0.0
20000 < 25000	154.5	127.4	30.3	23.1	53.0	154.5	26.3	2.0	26.9	0.0
25000 < 30000	141.9	117.2	31.6	23.7	50.8	141.9	26.4	1.8	27.0	0.0
30000 < 35000	142.2	120.6	32.0	23.5	49.4	142.2	24.9	1.6	25.4	0.0
35000 < 40000	138.8	119.5	32.7	23.5	49.1	138.8	23.4	1.4	23.9	0.0
40000 < 50000	258.7	226.6	65.9	46.2	94.2	258.7	41.3	2.2	42.0	0.0
50000 < 70000	412.7	370.1	125.8	88.6	164.1	412.7	60.7	2.9	61.8	0.0
70000 < 75000	81.8	74.3	28.3	20.1	35.3	81.8	11.7	0.5	11.9	0.0
75000 < 80000	75.5	68.5	27.4	19.5	33.7	75.5	10.8	0.4	11.0	0.0
80000 < 100000	220.3	211.9	78.9	54.4	91.6	220.3	8.7	0.5	9.0	0.0
100000 < 150000	406.7	374.9	196.5	152.5	224.0	406.7	0.0	0.6	0.6	0.0
150000 < 200000	212.5	199.7	120.8	100.9	130.5	212.5	0.0	0.2	0.2	0.0
200000 < 500000	256.6	239.1	178.4	165.2	188.8	256.6	0.0	0.2	0.2	0.0
500000 < 1000000	42.1	37.6	36.2	34.5	37.4	42.1	0.0	0.0	0.0	0.0
1000000 < 1500000	9.7	8.4	8.9	8.4	8.9	9.7	0.0	0.0	0.0	0.0
1500000 < 2000000	3.7	3.2	3.5	3.4	3.5	3.7	0.0	0.0	0.0	0.0
2000000 < 5000000	5.0	4.3	4.9	4.6	4.8	5.0	0.0	0.0	0.0	0.0
5000000 < 10000000	1.1	0.9	1.1	1.0	1.0	1.1	0.0	0.0	0.0	0.0
At least 10000000	0.5	0.4	0.5	0.5	0.5	0.5	0.0	0.0	0.0	0.0
Total	2,854.2	2,553.6	1,044.9	828.0	1,300.9	2,854.2	264.3	17.8	271.0	0.0
Total	4,120.4	3,453.3	1,315.5	1,027.7	1,798.7	4,096.4	493.8	162.1	535.0	103.8

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.12a Income Source by Gross Income Level: At least one filer aged 65 or older (Amounts, 000\$)

New Jersey Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Total Income	Pension Exclusion	Other Retirement Income Exclusion	Total Exclusions	Excess Retirement Income Exclusion
Nontaxable										
= 0	0.0	8,209.4	47,128.2	71,575.1	752,910.8	879,823.5	657,023.6	917,871.8	1,574,895.4	695,072.0
0 < 5000	107,588.4	15,830.3	25,309.4	49,312.7	609,741.2	700,193.6	502,931.6	89,673.7	592,605.3	0.0
5000 < 10000	357,092.2	92,734.9	28,568.8	59,603.7	754,139.9	935,047.3	520,401.6	57,553.5	577,955.1	0.0
10000 < 15000	357,365.1	92,043.1	20,855.9	47,980.0	573,507.5	734,386.5	346,753.8	30,267.6	377,021.3	0.0
15000 < 20000	388,014.0	114,109.1	17,724.7	38,560.7	516,130.4	686,524.9	280,925.5	17,585.4	298,510.9	0.0
20000 < 25000	141,961.0	34,931.7	7,383.2	19,692.6	168,224.1	230,231.7	81,191.3	7,079.3	88,270.6	0.0
25000 < 30000	95,093.1	29,697.7	3,958.9	11,305.9	93,127.9	138,090.4	39,427.6	3,569.6	42,997.3	0.0
30000 < 35000	67,444.6	21,878.6	2,729.2	8,182.4	59,059.0	91,849.2	21,806.3	2,598.4	24,404.7	0.0
35000 < 40000	47,741.1	16,662.4	1,451.6	5,058.5	39,299.8	62,472.3	13,425.3	1,305.9	14,731.2	0.0
40000 < 50000	77,935.1	28,678.7	2,267.9	7,966.0	58,659.8	97,572.5	17,822.8	1,814.6	19,637.4	0.0
50000 < 70000	147,821.4	78,023.2	3,266.8	11,199.6	79,089.1	171,578.8	21,616.4	2,141.0	23,757.3	0.0
70000 < 75000	35,278.3	21,356.9	513.1	1,953.0	15,538.8	39,361.8	3,791.1	292.3	4,083.5	0.0
75000 < 80000	35,404.1	22,296.8	564.3	1,930.9	14,435.6	39,227.6	3,601.8	221.7	3,823.5	0.0
80000 < 100000	72,581.6	62,752.4	437.6	1,320.9	10,272.7	74,783.6	2,029.0	173.0	2,202.0	0.0
100000 < 150000	151,133.6	101,669.8	1,957.6	5,936.7	41,599.5	151,163.6	0.0	30.0	30.0	0.0
150000 < 200000	71,071.7	55,636.3	572.2	1,571.0	13,298.3	71,077.7	0.0	6.0	6.0	0.0
200000 < 500000	103,474.2	77,990.6	655.5	2,001.1	22,836.0	103,483.2	0.0	9.0	9.0	0.0
500000 < 1000000	19,922.5	12,672.6	59.8	155.7	7,040.3	19,928.5	0.0	6.0	6.0	0.0
1000000 < 1500000	2,440.9	0.0	288.1	1.8	2,154.1	2,443.9	0.0	3.0	3.0	0.0
1500000 < 2000000	5,370.8	0.0	0.8	144.4	5,225.6	5,370.8	0.0	0.0	0.0	0.0
2000000 < 5000000	12,421.3	2,110.1	5.9	34.2	10,271.1	12,421.3	0.0	0.0	0.0	0.0
5000000 < 10000000	6,768.9	0.0	0.4	2.0	6,766.5	6,768.9	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	2,303,923.9	889,284.6	165,699.7	345,489.0	3,853,328.0	5,253,801.4	2,512,747.7	1,132,201.8	3,644,949.5	695,072.0
Taxable										
= 0	0.0	0.0	37.4	61.8	220.5	319.6	206.7	299.2	505.9	186.3
0 < 5000	153.4	17.1	41.3	65.7	857.2	981.3	713.3	114.6	827.9	0.0
5000 < 10000	588.9	118.4	48.5	135.6	1,204.0	1,506.4	846.6	71.0	917.6	0.0
10000 < 15000	214,410.3	76,886.4	8,543.1	20,658.2	270,344.9	376,432.7	150,982.6	11,039.8	162,022.4	0.0
15000 < 20000	332,108.4	100,237.7	13,105.2	33,620.9	385,498.7	532,462.5	187,204.9	13,149.2	200,354.1	0.0
20000 < 25000	682,264.5	214,723.9	22,412.7	56,241.7	750,086.9	1,043,465.2	344,841.6	16,359.1	361,200.7	0.0
25000 < 30000	819,065.4	256,977.8	25,263.2	65,104.5	839,597.0	1,186,942.5	353,068.9	14,808.1	367,877.0	0.0
30000 < 35000	906,582.2	303,766.2	24,813.4	67,699.3	852,703.8	1,248,982.6	329,514.7	12,885.7	342,400.4	0.0
35000 < 40000	976,612.4	332,697.6	25,890.8	71,517.7	867,391.5	1,297,497.6	308,712.4	12,172.7	320,885.2	0.0
40000 < 50000	2,040,732.6	740,477.1	49,381.9	143,845.5	1,666,362.2	2,600,066.6	540,875.6	18,458.3	559,334.0	0.0
50000 < 70000	3,933,906.2	1,542,237.5	88,219.1	267,781.2	2,852,311.0	4,750,548.8	792,295.2	24,347.5	816,642.7	0.0
70000 < 75000	904,692.0	370,188.1	18,869.2	61,147.9	609,434.4	1,059,639.6	150,610.0	4,337.7	154,947.6	0.0
75000 < 80000	896,533.1	362,652.1	20,002.9	62,702.1	596,691.2	1,042,048.3	141,404.7	4,110.5	145,515.2	0.0
80000 < 100000	1,304,663.2	921,676.2	18,157.1	53,309.4	366,098.0	1,359,240.7	51,706.7	2,870.7	54,577.5	0.0
100000 < 150000	7,608,406.6	2,980,601.7	138,683.9	468,590.4	4,021,995.2	7,609,871.3	0.0	1,464.7	1,464.7	0.0
150000 < 200000	4,761,886.3	2,030,782.9	86,048.0	315,127.8	2,330,498.2	4,762,456.9	0.0	570.6	570.6	0.0
200000 < 500000	9,575,181.4	3,946,019.5	187,732.2	713,350.7	4,728,519.0	9,575,621.4	0.0	440.0	440.0	0.0
500000 < 1000000	4,101,908.6	1,492,696.1	92,609.6	313,748.9	2,202,899.0	4,101,953.6	0.0	45.0	45.0	0.0
1000000 < 1500000	1,651,692.0	535,044.7	39,108.0	118,436.6	959,114.6	1,651,704.0	0.0	12.0	12.0	0.0
1500000 < 2000000	981,456.1	311,102.1	23,081.8	68,984.1	578,291.1	981,459.1	0.0	3.0	3.0	0.0
2000000 < 5000000	2,532,865.6	623,333.1	67,065.0	160,734.6	1,681,744.8	2,532,877.6	0.0	12.0	12.0	0.0
5000000 < 10000000	1,385,143.3	294,683.2	36,759.5	72,656.1	981,044.6	1,385,143.3	0.0	0.0	0.0	0.0
At least 10000000	2,540,683.4	323,213.7	46,149.9	159,679.1	2,011,640.7	2,540,683.4	0.0	0.0	0.0	0.0
Total	48,151,536.1	17,760,133.0	1,032,023.7	3,295,199.8	29,554,548.6	51,641,905.1	3,352,983.9	137,571.4	3,490,555.4	186.3
Total	50,455,460.0	18,649,417.6	1,197,723.5	3,640,688.8	33,407,876.6	56,895,706.5	5,865,731.6	1,269,773.2	7,135,504.8	695,258.3

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.12b Income Source by Gross Income Level: At least one filer aged 65 or older (Amounts, 000\$)

New Jersey Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Total Income	Pension Exclusion	Other Retirement Income Exclusion	Total Exclusions	Excess Retirement Income Exclusion
Nontaxable										
= 0	112.2	6.6	63.6	39.7	95.3	105.8	84.6	107.1	109.0	97.4
0 < 5000	42.1	5.5	26.0	17.7	39.4	42.1	36.3	13.4	38.1	0.0
5000 < 10000	47.8	14.6	26.6	18.9	42.1	47.8	37.7	7.1	39.0	0.0
10000 < 15000	29.0	9.6	17.6	13.2	26.1	29.0	23.4	3.4	24.0	0.0
15000 < 20000	22.3	8.8	13.5	10.1	19.7	22.3	17.7	1.9	18.1	0.0
20000 < 25000	6.4	2.2	4.2	3.6	5.7	6.4	5.1	0.7	5.3	0.0
25000 < 30000	3.5	1.4	2.1	1.8	2.9	3.5	2.6	0.3	2.7	0.0
30000 < 35000	2.1	0.8	1.3	1.1	1.7	2.1	1.5	0.2	1.5	0.0
35000 < 40000	1.3	0.5	0.8	0.7	1.1	1.3	0.9	0.1	1.0	0.0
40000 < 50000	1.7	0.7	1.1	0.9	1.5	1.7	1.3	0.2	1.3	0.0
50000 < 70000	2.5	1.4	1.6	1.2	1.9	2.5	1.7	0.2	1.7	0.0
70000 < 75000	0.5	0.3	0.3	0.2	0.4	0.5	0.3	0.0	0.3	0.0
75000 < 80000	0.5	0.3	0.3	0.2	0.3	0.5	0.3	0.0	0.3	0.0
80000 < 100000	0.8	0.7	0.4	0.3	0.5	0.8	0.3	0.0	0.3	0.0
100000 < 150000	1.3	0.9	0.8	0.6	0.9	1.3	0.0	0.0	0.0	0.0
150000 < 200000	0.4	0.4	0.3	0.2	0.3	0.4	0.0	0.0	0.0	0.0
200000 < 500000	0.4	0.3	0.3	0.2	0.2	0.4	0.0	0.0	0.0	0.0
500000 < 1000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1000000 < 1500000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000000 < 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	274.7	55.1	160.8	110.8	239.9	268.4	213.6	134.7	242.7	97.4
Taxable										
= 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0 < 5000	0.1	0.0	0.1	0.0	0.1	0.1	0.0	0.0	0.1	0.0
5000 < 10000	0.1	0.0	0.1	0.0	0.1	0.1	0.1	0.0	0.1	0.0
10000 < 15000	17.0	7.1	8.3	5.7	13.6	17.0	12.2	1.4	12.6	0.0
15000 < 20000	19.0	7.0	10.6	8.0	16.1	19.0	14.6	1.6	15.0	0.0
20000 < 25000	30.3	12.5	17.8	13.4	26.0	30.3	23.7	1.8	24.2	0.0
25000 < 30000	29.8	12.5	18.4	14.2	25.9	29.8	23.7	1.6	24.2	0.0
30000 < 35000	27.9	12.7	17.5	13.6	24.1	27.9	22.1	1.4	22.4	0.0
35000 < 40000	26.1	12.2	16.7	13.1	22.6	26.1	20.5	1.2	20.9	0.0
40000 < 50000	45.5	22.7	29.7	24.0	39.6	45.5	35.8	1.9	36.4	0.0
50000 < 70000	66.3	36.4	45.4	37.6	57.7	66.3	51.5	2.4	52.2	0.0
70000 < 75000	12.5	7.2	8.7	7.5	11.0	12.5	9.7	0.4	9.8	0.0
75000 < 80000	11.6	6.7	8.3	7.1	10.3	11.6	9.0	0.4	9.1	0.0
80000 < 100000	14.9	12.1	9.5	7.5	10.6	14.9	6.3	0.3	6.5	0.0
100000 < 150000	62.7	39.3	47.4	42.2	57.3	62.7	0.0	0.3	0.3	0.0
150000 < 200000	27.7	19.0	22.0	20.2	25.8	27.7	0.0	0.1	0.1	0.0
200000 < 500000	33.1	23.3	28.0	26.7	31.6	33.1	0.0	0.1	0.1	0.0
500000 < 1000000	6.1	4.3	5.6	5.4	6.0	6.1	0.0	0.0	0.0	0.0
1000000 < 1500000	1.4	1.0	1.3	1.2	1.4	1.4	0.0	0.0	0.0	0.0
1500000 < 2000000	0.6	0.4	0.6	0.5	0.6	0.6	0.0	0.0	0.0	0.0
2000000 < 5000000	0.8	0.6	0.8	0.8	0.8	0.8	0.0	0.0	0.0	0.0
5000000 < 10000000	0.2	0.1	0.2	0.2	0.2	0.2	0.0	0.0	0.0	0.0
At least 10000000	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Total	433.7	237.4	297.2	248.8	381.4	433.7	229.2	15.1	233.9	0.0
Total	708.5	292.5	458.0	359.6	621.3	702.1	442.7	149.8	476.5	97.4

Statistics of Income 2017 New Jersey Income Tax Returns for 2015

Table 1.13a Income Source by Gross Income Level: No filer over age 65 (Amounts, 000\$)

New Jersey Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Total Income	Other Retirement Income Exclusion	Pension Exclusion	Total Exclusions	Excess Retirement Income Exclusion
Nontaxable										
= 0	0.0	2,055.6	1,990.2	3,578.0	42,806.0	50,429.8	33,451.9	76,492.0	109,943.9	59,514.1
0 < 5000	643,106.2	536,237.6	6,590.9	19,457.0	124,892.3	687,177.8	38,368.0	5,703.5	44,071.5	0.0
5000 < 10000	1,793,673.6	1,494,254.8	7,444.1	22,280.9	313,149.3	1,837,129.1	38,979.2	4,476.4	43,455.5	0.0
10000 < 15000	1,248,731.7	852,281.4	2,848.9	5,328.8	412,305.5	1,272,764.7	21,952.8	2,080.2	24,033.0	0.0
15000 < 20000	1,680,292.5	1,299,903.5	2,851.7	5,118.9	393,349.3	1,701,223.3	19,287.9	1,643.0	20,930.9	0.0
20000 < 25000	1,338,059.4	1,163,680.0	1,306.2	2,423.3	175,313.3	1,342,722.9	4,013.7	649.8	4,663.5	0.0
25000 < 30000	1,457,931.4	1,302,933.6	1,069.3	1,640.3	155,220.7	1,460,863.9	2,639.6	292.9	2,932.5	0.0
30000 < 35000	1,202,800.7	1,067,119.9	961.3	1,210.1	134,880.7	1,204,171.9	1,177.7	193.5	1,371.2	0.0
35000 < 40000	802,799.9	707,562.9	786.7	1,334.4	94,182.1	803,866.1	856.8	209.4	1,066.2	0.0
40000 < 50000	808,990.7	722,836.8	824.5	1,244.2	85,386.2	810,291.6	1,227.9	73.1	1,301.0	0.0
50000 < 70000	1,228,212.1	1,190,924.3	1,082.2	2,042.0	36,514.2	1,230,562.7	2,212.9	137.6	2,350.6	0.0
70000 < 75000	346,052.5	337,914.1	272.1	500.6	7,798.4	346,485.2	423.7	9.0	432.7	0.0
75000 < 80000	361,103.5	354,402.0	346.9	545.5	6,504.8	361,799.2	675.7	20.0	695.7	0.0
80000 < 100000	1,362,909.9	1,334,868.2	1,295.7	2,096.2	25,319.1	1,363,579.2	582.2	87.0	669.2	0.0
100000 < 150000	2,793,975.4	2,732,913.1	2,898.1	4,707.5	53,498.7	2,794,017.4	0.0	42.0	42.0	0.0
150000 < 200000	1,842,808.1	1,797,227.6	2,077.0	3,472.6	40,057.9	1,842,835.1	0.0	27.0	27.0	0.0
200000 < 500000	3,502,838.9	3,386,429.1	3,426.8	8,003.5	104,994.4	3,502,853.9	0.0	15.0	15.0	0.0
500000 < 1000000	782,974.5	730,700.5	850.8	2,264.2	49,159.1	782,974.6	0.0	0.1	0.1	0.0
1000000 < 1500000	43,111.1	27,444.1	154.0	317.1	15,195.9	43,111.1	0.0	0.0	0.0	0.0
1500000 < 2000000	21,018.0	6,217.7	129.8	687.9	13,982.6	21,018.0	0.0	0.0	0.0	0.0
2000000 < 5000000	142,682.7	85,153.6	323.0	649.3	56,556.8	142,682.7	0.0	0.0	0.0	0.0
5000000 < 10000000	40,274.4	12,663.3	111.1	93.4	27,406.7	40,274.4	0.0	0.0	0.0	0.0
At least 10000000	22,965.8	10.6	38.8	189.1	22,727.2	22,965.8	0.0	0.0	0.0	0.0
Total	23,467,312.9	21,145,734.4	39,680.1	89,184.7	2,391,201.2	23,665,800.4	165,850.1	92,151.5	258,001.6	59,514.1
Taxable										
= 0	0.0	0.8	7.2	49.5	113.8	171.3	104.9	108.4	213.2	41.9
0 < 5000	953.0	769.4	31.9	74.6	297.9	1,173.9	160.0	60.9	220.9	0.0
5000 < 10000	2,635.2	2,193.3	71.1	67.8	501.3	2,833.5	155.2	43.1	198.3	0.0
10000 < 15000	1,695,942.4	1,501,092.6	4,858.5	16,098.5	191,922.3	1,713,971.9	16,700.2	1,329.2	18,029.4	0.0
15000 < 20000	2,030,358.0	1,816,720.3	4,949.3	14,845.1	213,835.8	2,050,350.5	18,719.8	1,272.6	19,992.4	0.0
20000 < 25000	2,786,152.8	2,468,966.1	6,210.4	17,859.8	327,459.9	2,820,496.1	32,405.2	1,938.1	34,343.3	0.0
25000 < 30000	3,077,118.9	2,748,907.3	7,286.7	18,252.3	337,286.9	3,111,733.2	33,050.7	1,563.6	34,614.3	0.0
30000 < 35000	3,715,949.0	3,363,636.1	7,505.0	19,568.7	361,113.6	3,751,823.4	34,177.0	1,697.4	35,874.4	0.0
35000 < 40000	4,227,070.3	3,841,162.4	7,548.0	19,941.1	395,015.2	4,263,666.8	35,174.2	1,422.3	36,596.5	0.0
40000 < 50000	9,567,058.8	8,707,876.4	17,212.9	41,141.4	870,370.8	9,636,601.5	67,107.6	2,435.2	69,542.8	0.0
50000 < 70000	20,584,015.6	18,707,108.4	40,094.2	96,692.9	1,859,091.7	20,702,987.1	115,303.6	3,668.0	118,971.6	0.0
70000 < 75000	5,023,392.0	4,548,842.8	9,801.8	25,117.0	466,404.4	5,050,166.0	26,015.5	758.5	26,774.0	0.0
75000 < 80000	4,947,315.2	4,463,535.1	10,706.2	25,323.4	472,318.1	4,971,882.7	24,086.8	480.7	24,567.4	0.0
80000 < 100000	18,386,046.9	16,648,089.5	38,260.6	97,415.0	1,617,455.2	18,401,220.2	14,383.2	790.2	15,173.4	0.0
100000 < 150000	42,125,910.9	37,507,727.0	98,340.5	277,181.2	4,243,706.8	42,126,955.4	0.0	1,044.6	1,044.6	0.0
150000 < 200000	31,834,775.1	28,084,513.6	81,585.8	253,296.5	3,415,832.0	31,835,228.0	0.0	452.9	452.9	0.0
200000 < 500000	63,916,073.9	52,284,749.6	246,974.8	839,913.0	10,544,948.9	63,916,586.4	0.0	512.5	512.5	0.0
500000 < 1000000	24,321,291.2	16,626,777.1	146,314.2	511,201.2	7,037,052.8	24,321,345.2	0.0	54.0	54.0	0.0
1000000 < 1500000	10,005,440.4	5,965,471.5	67,169.2	227,077.7	3,745,727.9	10,005,446.4	0.0	6.0	6.0	0.0
1500000 < 2000000	5,464,676.1	3,026,343.9	44,332.6	137,951.1	2,256,069.4	5,464,697.1	0.0	21.0	21.0	0.0
2000000 < 5000000	12,437,733.6	6,186,122.6	110,001.5	310,596.1	5,831,025.4	12,437,745.6	0.0	12.0	12.0	0.0
5000000 < 10000000	5,965,377.4	2,661,744.3	38,475.1	156,414.6	3,108,743.3	5,965,377.4	0.0	0.0	0.0	0.0
At least 10000000	12,212,182.7	2,949,974.9	69,682.9	131,618.7	9,060,906.2	12,212,182.7	0.0	0.0	0.0	0.0
Total	284,327,469.3	224,112,324.9	1,057,420.5	3,237,697.3	56,357,199.7	284,764,642.4	417,543.8	19,671.2	437,214.9	41.9
Total	307,794,782.2	245,258,059.3	1,097,100.6	3,326,882.0	58,748,400.9	308,430,442.7	583,393.9	111,822.6	695,216.5	59,556.0

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.13b Income Source by Gross Income Level: No filer over age 65 (Returns, 000s)

New Jersey Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Total Income	Pension Exclusion	Other Retirement Income Exclusion	Total Exclusions	Excess Retirement Income Exclusion
Nontaxable										
= 0	25.9	131.5	74.5	98.4	42.8	32.3	53.5	31.0	29.1	40.7
0 < 5000	245.3	281.9	261.4	269.7	248.0	245.3	251.1	274.0	249.3	287.4
5000 < 10000	240.1	273.3	261.3	269.0	245.8	240.1	250.2	280.8	248.9	287.9
10000 < 15000	100.9	120.3	112.2	116.7	103.8	100.9	106.5	126.5	105.8	129.8
15000 < 20000	96.7	110.2	105.4	108.8	99.3	96.7	101.3	117.1	100.8	119.0
20000 < 25000	59.6	63.8	61.8	62.4	60.3	59.6	60.9	65.3	60.7	66.0
25000 < 30000	53.1	55.2	54.5	54.8	53.7	53.1	54.0	56.3	53.9	56.6
30000 < 35000	37.3	38.6	38.1	38.3	37.7	37.3	37.9	39.2	37.9	39.4
35000 < 40000	21.6	22.3	22.0	22.2	21.8	21.6	21.9	22.7	21.9	22.8
40000 < 50000	18.3	19.4	19.0	19.1	18.6	18.3	18.8	19.9	18.8	20.1
50000 < 70000	20.6	21.7	21.5	21.9	21.2	20.6	21.4	22.9	21.4	23.1
70000 < 75000	4.8	4.9	5.0	5.0	4.9	4.8	4.9	5.2	4.9	5.3
75000 < 80000	4.7	4.8	4.8	4.9	4.8	4.7	4.8	5.1	4.8	5.1
80000 < 100000	15.2	15.3	15.6	15.7	15.6	15.2	15.8	16.0	15.7	16.0
100000 < 150000	22.9	23.3	23.4	23.5	23.3	22.9	24.2	24.2	24.2	24.2
150000 < 200000	10.7	10.8	10.8	10.9	10.8	10.7	11.1	11.1	11.1	11.1
200000 < 500000	12.4	12.4	12.4	12.5	12.5	12.4	12.7	12.7	12.7	12.7
500000 < 1000000	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3
1000000 < 1500000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
5000000 < 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	991.4	1,211.1	1,105.3	1,155.4	1,026.2	997.8	1,052.6	1,131.5	1,023.5	1,168.8
Taxable										
= 0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0 < 5000	0.4	0.3	0.1	0.1	0.1	0.4	0.0	0.0	0.0	0.0
5000 < 10000	0.4	0.3	0.1	0.1	0.1	0.4	0.0	0.0	0.0	0.0
10000 < 15000	136.4	125.9	11.3	11.5	27.0	136.4	1.5	0.2	1.6	0.0
15000 < 20000	116.5	108.4	10.6	9.3	23.0	116.5	1.6	0.2	1.7	0.0
20000 < 25000	124.1	114.8	12.5	9.7	27.0	124.1	2.6	0.2	2.8	0.0
25000 < 30000	112.1	104.7	13.3	9.5	24.9	112.1	2.7	0.2	2.8	0.0
30000 < 35000	114.3	107.9	14.6	10.0	25.2	114.3	2.8	0.2	2.9	0.0
35000 < 40000	112.8	107.3	16.0	10.5	26.5	112.8	2.9	0.2	3.0	0.0
40000 < 50000	213.2	203.9	36.2	22.2	54.6	213.2	5.5	0.3	5.6	0.0
50000 < 70000	346.4	333.8	80.3	51.1	106.5	346.4	9.2	0.5	9.6	0.0
70000 < 75000	69.3	67.1	19.6	12.6	24.4	69.3	2.0	0.1	2.1	0.0
75000 < 80000	63.9	61.8	19.1	12.4	23.4	63.9	1.9	0.1	1.9	0.0
80000 < 100000	205.4	199.9	69.4	46.9	81.1	205.4	2.4	0.2	2.5	0.0
100000 < 150000	344.0	335.6	149.1	110.3	166.7	344.0	0.0	0.2	0.2	0.0
150000 < 200000	184.8	180.7	98.7	80.6	104.7	184.8	0.0	0.1	0.1	0.0
200000 < 500000	223.6	215.8	150.3	138.5	157.2	223.6	0.0	0.1	0.1	0.0
500000 < 1000000	36.0	33.2	30.6	29.1	31.4	36.0	0.0	0.0	0.0	0.0
1000000 < 1500000	8.3	7.4	7.6	7.1	7.6	8.3	0.0	0.0	0.0	0.0
1500000 < 2000000	3.2	2.8	3.0	2.8	3.0	3.2	0.0	0.0	0.0	0.0
2000000 < 5000000	4.2	3.7	4.0	3.8	4.0	4.2	0.0	0.0	0.0	0.0
5000000 < 10000000	0.9	0.8	0.9	0.8	0.8	0.9	0.0	0.0	0.0	0.0
At least 10000000	0.4	0.3	0.4	0.4	0.4	0.4	0.0	0.0	0.0	0.0
Total	2,420.5	2,316.2	747.7	579.2	919.5	2,420.5	35.2	2.6	37.1	0.0
Total	3,411.9	3,527.3	1,853.0	1,734.6	1,945.7	3,418.2	1,087.8	1,134.1	1,060.6	1,168.8

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.14a Income Source by Gross Income Level: Married, Joint Filers (Amounts, 000)

New Jersey Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Total Income	Pension Exclusion	Other Retirement Income Exclusion	Total Exclusions	Excess Retirement Income Exclusion
Nontaxable										
= 0	0.0	3,425.1	17,920.8	22,434.7	308,276.3	352,056.9	268,003.8	355,620.9	623,624.7	271,567.8
0 < 5000	49,554.5	13,965.0	9,708.1	14,481.2	244,397.3	282,551.7	201,275.5	31,721.7	232,997.2	0.0
5000 < 10000	200,746.2	80,329.1	11,756.3	18,541.1	337,721.9	448,348.4	227,705.1	19,897.1	247,602.3	0.0
10000 < 15000	435,073.0	200,775.4	12,143.2	22,295.6	447,502.8	682,716.9	232,909.9	14,734.1	247,643.9	0.0
15000 < 20000	717,708.3	364,948.8	13,824.0	26,614.0	562,192.7	967,579.4	238,462.3	11,408.8	249,871.1	0.0
20000 < 25000	405,462.4	236,903.6	5,834.0	13,831.1	217,562.7	474,131.4	64,314.6	4,354.4	68,668.9	0.0
25000 < 30000	434,095.1	294,572.1	3,011.8	7,755.9	160,021.0	465,360.8	29,216.3	2,049.4	31,265.7	0.0
30000 < 35000	464,820.3	344,664.2	1,922.7	4,598.4	129,532.6	480,717.9	14,691.8	1,205.8	15,897.6	0.0
35000 < 40000	375,071.0	285,191.9	1,189.5	3,290.4	93,992.8	383,664.5	7,785.8	807.7	8,593.5	0.0
40000 < 50000	407,035.0	313,627.3	1,645.9	3,528.6	98,274.3	417,076.1	9,392.8	648.3	10,041.1	0.0
50000 < 70000	347,717.1	300,906.8	1,722.2	3,952.7	53,626.5	360,208.3	11,799.6	691.7	12,491.2	0.0
70000 < 75000	107,910.1	97,683.7	308.8	547.0	11,731.0	110,270.4	2,288.2	72.1	2,360.3	0.0
75000 < 80000	125,138.7	116,734.2	308.1	722.5	9,819.4	127,584.3	2,348.0	97.6	2,445.5	0.0
80000 < 100000	537,414.7	518,455.9	728.9	1,007.5	18,406.0	538,598.3	1,165.6	18.0	1,183.6	0.0
100000 < 150000	1,601,049.7	1,537,357.5	2,551.8	4,891.8	56,290.6	1,601,091.7	0.0	42.0	42.0	0.0
150000 < 200000	1,365,058.9	1,320,763.1	1,725.9	2,963.7	39,636.3	1,365,088.9	0.0	30.0	30.0	0.0
200000 < 500000	2,999,234.0	2,886,869.3	3,317.3	7,190.3	101,875.0	2,999,252.0	0.0	18.0	18.0	0.0
500000 < 1000000	716,758.9	665,725.1	835.7	2,124.5	48,079.7	716,765.0	0.0	6.1	6.1	0.0
1000000 < 1500000	28,899.3	14,852.0	144.8	310.1	13,592.3	28,899.3	0.0	0.0	0.0	0.0
1500000 < 2000000	17,656.9	3,317.8	124.2	674.5	13,540.3	17,656.9	0.0	0.0	0.0	0.0
2000000 < 5000000	126,650.0	77,887.0	301.6	635.2	47,826.2	126,650.0	0.0	0.0	0.0	0.0
5000000 < 10000000	41,157.6	12,478.3	110.7	95.4	28,473.3	41,157.6	0.0	0.0	0.0	0.0
At least 10000000	22,965.8	10.6	38.8	189.1	22,727.2	22,965.8	0.0	0.0	0.0	0.0
Total	11,527,177.5	9,691,443.8	91,175.0	162,675.5	3,065,098.3	13,010,392.5	1,311,359.3	443,423.6	1,754,782.9	271,567.8
Taxable										
= 0	0.0	0.1	25.5	36.7	128.9	191.1	120.7	159.6	280.3	89.1
0 < 5000	82.9	8.8	16.0	30.9	525.0	580.7	468.2	29.6	497.8	0.0
5000 < 10000	263.7	41.7	37.3	35.7	619.1	733.8	446.7	23.3	470.0	0.0
10000 < 15000	618.3	170.2	32.8	82.9	1,005.9	1,291.9	649.1	24.5	673.6	0.0
15000 < 20000	1,387.0	334.9	57.5	127.3	2,043.1	2,562.8	1,157.8	18.0	1,175.8	0.0
20000 < 25000	505,680.9	268,110.3	8,729.5	16,621.6	385,500.0	678,961.4	168,949.7	4,330.8	173,280.5	0.0
25000 < 30000	671,549.7	361,458.1	11,794.2	24,503.8	473,198.4	870,954.5	194,561.5	4,843.3	199,404.8	0.0
30000 < 35000	837,180.2	467,778.9	13,815.7	29,952.3	530,185.6	1,041,732.5	199,095.0	5,457.3	204,552.3	0.0
35000 < 40000	1,058,187.9	638,545.4	14,925.7	33,291.5	571,862.7	1,258,625.3	195,248.7	5,188.8	200,437.5	0.0
40000 < 50000	2,911,508.7	1,934,140.9	31,321.6	74,411.0	1,249,851.5	3,289,724.9	369,931.0	8,285.3	378,216.3	0.0
50000 < 70000	8,101,879.3	5,887,114.4	65,434.2	164,682.5	2,606,979.0	8,724,210.1	610,683.6	11,647.2	622,330.8	0.0
70000 < 75000	2,431,753.5	1,862,703.2	15,433.5	41,466.4	642,435.6	2,562,038.6	127,891.8	2,393.4	130,285.2	0.0
75000 < 80000	2,624,715.8	2,030,623.0	16,788.0	44,460.8	657,294.4	2,749,166.2	122,282.0	2,168.4	124,450.3	0.0
80000 < 100000	9,993,966.4	8,883,656.9	26,590.8	58,364.7	1,048,234.1	10,016,846.5	22,078.4	801.7	22,880.1	0.0
100000 < 150000	35,846,810.8	29,338,739.5	153,340.5	448,059.2	5,908,530.8	35,848,670.1	0.0	1,859.3	1,859.3	0.0
150000 < 200000	31,033,027.1	26,080,057.1	122,090.8	393,124.9	4,438,579.8	31,033,852.6	0.0	825.5	825.5	0.0
200000 < 500000	65,014,315.1	51,024,788.4	341,622.9	1,203,408.1	12,445,377.6	65,015,197.0	0.0	881.9	881.9	0.0
500000 < 1000000	25,242,389.5	16,491,772.0	200,207.9	685,063.7	7,865,441.8	25,242,485.5	0.0	96.0	96.0	0.0
1000000 < 1500000	10,446,938.6	5,981,531.7	91,263.2	297,228.2	4,076,933.6	10,446,956.6	0.0	18.0	18.0	0.0
1500000 < 2000000	5,763,793.5	3,080,165.5	59,332.2	175,893.5	2,448,420.2	5,763,811.5	0.0	18.0	18.0	0.0
2000000 < 5000000	13,269,779.6	6,217,576.4	152,894.8	400,027.7	6,499,304.7	13,269,803.6	0.0	24.0	24.0	0.0
5000000 < 10000000	6,508,500.4	2,693,448.8	63,658.7	197,499.6	3,553,893.3	6,508,500.4	0.0	0.0	0.0	0.0
At least 10000000	12,933,170.6	2,949,082.6	101,050.0	217,818.5	9,665,219.5	12,933,170.6	0.0	0.0	0.0	0.0
Total	235,197,499.3	166,191,849.0	1,490,463.4	4,506,191.2	65,071,564.5	237,260,068.1	2,013,563.9	49,093.9	2,062,657.9	89.1
Total	246,724,676.8	175,883,292.8	1,581,638.3	4,668,866.7	68,136,662.7	250,270,460.6	3,324,923.2	492,517.5	3,817,440.7	271,657.0

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.14b Income Source by Gross Income Level: Married, Joint Filers (Returns, 000s)

New Jersey Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Total Income	Pension Exclusion	Other Retirement Income Exclusion	Total Exclusions	Excess Retirement Income Exclusion
Nontaxable										
= 0	39.1	2.8	21.7	12.9	31.8	34.8	28.2	35.1	35.8	31.8
0 < 5000	19.7	5.3	10.7	6.7	15.5	19.7	12.2	4.6	12.9	0.0
5000 < 10000	26.5	12.4	11.3	7.6	19.9	26.5	14.1	2.2	14.5	0.0
10000 < 15000	34.7	19.4	12.3	8.3	24.6	34.7	14.4	1.5	14.7	0.0
15000 < 20000	41.0	25.3	13.3	8.9	27.3	41.0	14.3	1.1	14.6	0.0
20000 < 25000	18.1	12.5	4.7	3.3	10.7	18.1	3.9	0.4	3.9	0.0
25000 < 30000	15.8	12.4	3.2	2.0	8.0	15.8	1.8	0.2	1.9	0.0
30000 < 35000	14.4	12.1	2.5	1.4	6.5	14.4	0.9	0.1	1.0	0.0
35000 < 40000	10.0	8.6	1.8	1.0	4.6	10.0	0.5	0.1	0.5	0.0
40000 < 50000	9.3	8.1	1.9	1.2	4.3	9.3	0.6	0.1	0.6	0.0
50000 < 70000	5.9	5.4	1.9	1.1	2.4	5.9	0.9	0.1	0.9	0.0
70000 < 75000	1.5	1.4	0.5	0.3	0.6	1.5	0.2	0.0	0.2	0.0
75000 < 80000	1.6	1.6	0.6	0.3	0.6	1.6	0.2	0.0	0.2	0.0
80000 < 100000	6.0	5.9	2.1	1.2	2.0	6.0	0.2	0.0	0.2	0.0
100000 < 150000	12.9	12.7	5.6	3.6	4.6	12.9	0.0	0.0	0.0	0.0
150000 < 200000	7.9	7.8	4.0	3.0	3.0	7.9	0.0	0.0	0.0	0.0
200000 < 500000	10.5	10.4	6.6	5.4	4.7	10.5	0.0	0.0	0.0	0.0
500000 < 1000000	1.2	1.2	0.9	0.8	0.6	1.2	0.0	0.0	0.0	0.0
1000000 < 1500000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000000 < 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	276.2	165.3	105.6	68.9	171.9	272.0	92.4	45.4	101.8	31.8
Taxable										
= 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0 < 5000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 < 10000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10000 < 15000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15000 < 20000	0.1	0.0	0.1	0.0	0.1	0.1	0.1	0.0	0.1	0.0
20000 < 25000	22.4	14.4	8.8	6.0	15.0	22.4	10.0	0.4	10.1	0.0
25000 < 30000	24.4	16.1	10.4	7.5	16.4	24.4	11.5	0.5	11.6	0.0
30000 < 35000	25.8	17.7	11.2	8.1	17.1	25.8	11.8	0.5	12.0	0.0
35000 < 40000	28.2	20.6	11.7	8.5	18.0	28.2	11.6	0.5	11.8	0.0
40000 < 50000	64.5	50.7	25.2	17.9	38.3	64.5	22.2	0.7	22.4	0.0
50000 < 70000	135.1	114.6	52.8	37.9	76.6	135.1	36.9	1.1	37.2	0.0
70000 < 75000	33.5	29.6	13.3	9.6	18.5	33.5	7.8	0.2	7.8	0.0
75000 < 80000	33.9	30.1	13.7	9.8	18.5	33.9	7.4	0.2	7.5	0.0
80000 < 100000	111.2	108.3	40.7	27.4	51.5	111.2	4.4	0.1	4.5	0.0
100000 < 150000	290.2	270.9	141.6	108.8	165.0	290.2	0.0	0.3	0.3	0.0
150000 < 200000	179.8	172.0	101.6	84.1	109.4	179.8	0.0	0.1	0.1	0.0
200000 < 500000	226.9	215.6	157.5	146.0	165.9	226.9	0.0	0.2	0.2	0.0
500000 < 1000000	37.4	34.0	32.3	30.9	33.2	37.4	0.0	0.0	0.0	0.0
1000000 < 1500000	8.7	7.7	8.0	7.5	8.0	8.7	0.0	0.0	0.0	0.0
1500000 < 2000000	3.4	2.9	3.2	3.0	3.2	3.4	0.0	0.0	0.0	0.0
2000000 < 5000000	4.5	3.9	4.3	4.1	4.3	4.5	0.0	0.0	0.0	0.0
5000000 < 10000000	1.0	0.8	0.9	0.9	0.9	1.0	0.0	0.0	0.0	0.0
At least 10000000	0.4	0.4	0.4	0.4	0.4	0.4	0.0	0.0	0.0	0.0
Total	1,231.3	1,110.4	638.0	518.7	760.3	1,231.3	123.7	5.0	125.8	0.0
Total	1,507.6	1,275.8	743.6	587.6	932.2	1,503.3	216.1	50.4	227.7	31.8

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.15a Income Source by Gross Income Level: Single Filers (Amounts, 000\$)

New Jersey Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Total Income	Pension Exclusion	Other Retirement Income Exclusion	Total Exclusions	Excess Retirement Income Exclusion
Nontaxable										
= 0	0.0	6,171.3	30,183.1	51,300.9	467,053.0	554,708.3	404,941.7	610,999.8	1,015,941.5	461,233.2
0 < 5000	653,012.4	501,987.3	21,156.2	52,797.4	456,981.3	1,032,922.2	318,738.4	61,171.5	379,909.8	0.0
5000 < 10000	1,655,718.0	1,281,665.0	22,906.8	60,825.7	637,722.6	2,003,120.1	307,385.2	40,016.9	347,402.2	0.0
10000 < 15000	337,978.4	171,537.1	10,192.7	28,669.4	259,914.3	470,313.5	115,933.8	16,401.2	132,335.1	0.0
15000 < 20000	221,288.7	142,204.3	5,310.5	14,321.9	109,433.8	271,270.5	43,083.2	6,898.6	49,981.8	0.0
20000 < 25000	178,907.4	136,565.7	2,400.9	7,507.3	54,505.4	200,979.2	18,887.4	3,184.4	22,071.8	0.0
25000 < 30000	164,887.0	134,667.8	1,600.7	4,717.7	37,225.3	178,211.5	11,637.8	1,686.7	13,324.5	0.0
30000 < 35000	136,709.7	111,969.5	1,504.0	4,357.6	28,161.9	145,992.9	7,791.6	1,491.6	9,283.2	0.0
35000 < 40000	128,490.2	108,788.6	907.6	2,935.4	22,783.1	135,414.7	6,218.2	706.2	6,924.5	0.0
40000 < 50000	296,464.0	262,462.5	1,329.4	5,478.1	37,690.9	306,960.9	9,270.8	1,226.1	10,496.9	0.0
50000 < 70000	736,686.9	682,873.3	2,423.3	8,811.5	55,381.7	749,489.7	11,354.7	1,448.1	12,802.7	0.0
70000 < 75000	192,181.8	181,659.8	387.2	1,842.5	10,310.3	194,199.8	1,788.8	229.2	2,018.0	0.0
75000 < 80000	188,097.0	177,932.2	555.9	1,671.8	9,906.7	190,066.6	1,831.5	138.1	1,969.6	0.0
80000 < 100000	586,563.3	572,756.0	776.3	2,072.4	12,416.4	588,020.9	1,236.6	221.0	1,457.6	0.0
100000 < 150000	853,142.3	814,926.3	1,901.0	5,148.1	31,184.8	853,160.3	0.0	18.0	18.0	0.0
150000 < 200000	361,535.4	349,617.8	760.8	1,648.6	9,511.2	361,538.4	0.0	3.0	3.0	0.0
200000 < 500000	391,036.6	371,231.1	588.1	2,350.4	16,873.0	391,042.6	0.0	6.0	6.0	0.0
500000 < 1000000	50,263.0	46,044.1	52.9	131.8	4,034.2	50,263.0	0.0	0.0	0.0	0.0
1000000 < 1500000	14,258.1	10,357.1	297.1	7.7	3,599.2	14,261.1	0.0	3.0	3.0	0.0
1500000 < 2000000	8,731.9	2,899.9	6.3	157.8	5,667.9	8,731.9	0.0	0.0	0.0	0.0
2000000 < 5000000	18,330.0	6,219.5	19.0	45.3	12,046.3	18,330.0	0.0	0.0	0.0	0.0
5000000 < 10000000	5,885.7	185.0	0.8	0.0	5,699.9	5,885.7	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	7,180,168.0	6,074,721.1	105,260.6	256,799.1	2,288,103.1	8,724,884.0	1,260,099.7	745,849.4	2,005,949.2	461,233.2
Taxable										
= 0	0.0	0.7	19.1	74.5	198.4	292.8	183.9	228.0	411.9	119.1
0 < 5000	995.1	768.0	51.3	97.0	618.7	1,535.0	404.0	135.9	539.9	0.0
5000 < 10000	2,854.9	2,228.6	79.2	159.8	998.1	3,465.7	520.0	90.8	610.8	0.0
10000 < 15000	1,866,548.7	1,548,717.1	13,052.2	35,893.2	444,599.4	2,042,261.9	163,712.3	12,000.9	175,713.2	0.0
15000 < 20000	2,295,833.0	1,868,790.8	17,650.8	47,420.2	577,173.9	2,511,035.7	201,100.1	14,102.6	215,202.7	0.0
20000 < 25000	2,584,095.2	2,100,817.0	18,682.2	54,618.8	614,126.8	2,788,244.8	190,907.7	13,241.9	204,149.6	0.0
25000 < 30000	2,775,326.2	2,268,208.5	18,907.7	55,452.6	618,191.9	2,960,760.7	174,675.4	10,759.0	185,434.5	0.0
30000 < 35000	2,945,143.2	2,444,742.9	16,738.3	53,097.5	588,098.8	3,102,677.5	149,021.2	8,513.1	157,534.3	0.0
35000 < 40000	3,020,927.2	2,515,330.6	16,849.3	53,742.1	576,828.4	3,162,750.4	133,913.6	7,909.6	141,823.1	0.0
40000 < 50000	6,068,513.1	5,106,959.9	31,535.7	101,341.7	1,054,957.1	6,294,794.5	214,535.1	11,746.2	226,281.3	0.0
50000 < 70000	11,449,219.9	9,821,421.7	55,113.0	179,846.8	1,674,619.3	11,731,000.8	266,589.7	15,191.2	281,780.9	0.0
70000 < 75000	2,386,970.5	2,044,862.9	11,610.9	39,958.4	336,457.4	2,432,889.5	43,419.2	2,499.9	45,919.1	0.0
75000 < 80000	2,184,373.1	1,858,806.8	12,205.8	38,917.6	315,351.1	2,225,281.3	38,663.1	2,245.2	40,908.3	0.0
80000 < 100000	6,326,727.4	5,626,761.4	23,466.9	76,245.8	641,411.6	6,367,885.6	38,580.0	2,578.2	41,158.2	0.0
100000 < 150000	9,303,078.5	7,183,190.3	70,921.9	259,576.3	1,789,899.0	9,303,587.5	0.0	508.9	508.9	0.0
150000 < 200000	3,782,250.1	2,621,068.5	37,694.4	149,433.9	974,212.3	3,782,409.1	0.0	159.0	159.0	0.0
200000 < 500000	5,862,504.3	3,410,686.0	76,041.2	291,958.4	2,083,880.4	5,862,565.9	0.0	61.6	61.6	0.0
500000 < 1000000	2,130,816.2	1,012,558.7	30,620.9	112,775.1	974,864.5	2,130,819.2	0.0	3.0	3.0	0.0
1000000 < 1500000	776,103.5	310,969.0	10,372.1	36,434.9	418,327.5	776,103.5	0.0	0.0	0.0	0.0
1500000 < 2000000	444,789.1	157,591.5	5,533.4	18,366.4	263,303.9	444,795.1	0.0	6.0	6.0	0.0
2000000 < 5000000	1,126,894.8	360,760.2	15,201.3	51,393.4	699,539.9	1,126,894.8	0.0	0.0	0.0	0.0
5000000 < 10000000	590,268.0	161,617.2	6,520.9	20,084.8	402,045.0	590,268.0	0.0	0.0	0.0	0.0
At least 10000000	895,524.5	158,482.7	6,225.0	51,383.9	679,433.0	895,524.5	0.0	0.0	0.0	0.0
Total	68,819,756.5	52,585,340.9	495,093.3	1,728,273.3	15,729,136.2	70,537,843.7	1,616,225.4	101,981.0	1,718,206.4	119.1
Total	75,999,924.5	58,660,062.1	600,353.9	1,985,072.4	18,017,239.3	79,262,727.7	2,876,325.1	847,830.4	3,724,155.5	461,352.3

Statistics of Income 2017 New Jersey Income Tax Returns for 2015

Table 1.15b Income Source by Gross Income Level: Single Filers (Returns, 000s)

New Jersey Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Total Income	Pension Exclusion	Other Retirement Income Exclusion	Total Exclusions	Excess Retirement Income Exclusion
Nontaxable										
= 0	91.8	4.8	43.3	27.9	66.9	75.5	58.4	76.1	78.0	68.6
0 < 5000	250.6	192.1	40.8	41.6	70.4	250.6	25.5	9.2	26.9	0.0
5000 < 10000	223.8	182.3	32.0	29.8	67.6	223.8	24.7	5.0	25.8	0.0
10000 < 15000	28.3	16.2	8.3	6.7	16.2	28.3	9.0	1.9	9.4	0.0
15000 < 20000	12.8	8.8	3.2	2.7	5.5	12.8	3.3	0.8	3.5	0.0
20000 < 25000	8.0	6.3	1.5	1.3	2.4	8.0	1.4	0.3	1.5	0.0
25000 < 30000	6.0	5.0	1.0	0.8	1.5	6.0	0.9	0.2	0.9	0.0
30000 < 35000	4.2	3.5	0.8	0.6	1.1	4.2	0.6	0.1	0.7	0.0
35000 < 40000	3.4	2.9	0.7	0.5	0.8	3.4	0.5	0.1	0.5	0.0
40000 < 50000	6.6	5.9	1.3	1.0	1.5	6.6	0.7	0.1	0.8	0.0
50000 < 70000	12.4	11.6	3.1	2.0	2.6	12.4	1.0	0.1	1.0	0.0
70000 < 75000	2.7	2.5	0.7	0.5	0.5	2.7	0.2	0.0	0.2	0.0
75000 < 80000	2.4	2.3	0.8	0.4	0.5	2.4	0.2	0.0	0.2	0.0
80000 < 100000	6.6	6.5	2.0	1.4	1.3	6.6	0.1	0.0	0.2	0.0
100000 < 150000	7.1	6.9	3.0	2.1	1.8	7.1	0.0	0.0	0.0	0.0
150000 < 200000	2.1	2.1	1.0	0.8	0.6	2.1	0.0	0.0	0.0	0.0
200000 < 500000	1.4	1.4	0.9	0.7	0.5	1.4	0.0	0.0	0.0	0.0
500000 < 1000000	0.1	0.1	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0
1000000 < 1500000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000000 < 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	670.4	461.3	144.4	120.6	241.9	654.2	126.5	94.0	149.6	68.6
Taxable										
= 0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0 < 5000	0.4	0.3	0.1	0.1	0.1	0.4	0.0	0.0	0.0	0.0
5000 < 10000	0.4	0.3	0.1	0.1	0.1	0.4	0.0	0.0	0.0	0.0
10000 < 15000	149.9	130.4	19.2	16.9	39.2	149.9	13.3	1.5	13.7	0.0
15000 < 20000	131.7	112.5	20.7	16.9	37.6	131.7	15.8	1.7	16.2	0.0
20000 < 25000	115.2	98.3	19.9	16.1	33.9	115.2	14.8	1.5	15.3	0.0
25000 < 30000	101.2	86.7	19.4	15.1	30.2	101.2	13.5	1.3	13.9	0.0
30000 < 35000	90.8	79.0	18.4	14.0	27.0	90.8	11.6	1.0	11.9	0.0
35000 < 40000	80.7	70.6	18.0	13.4	24.8	80.7	10.4	0.9	10.7	0.0
40000 < 50000	135.5	120.0	34.1	24.8	43.1	135.5	16.8	1.3	17.3	0.0
50000 < 70000	193.8	175.1	59.5	43.0	65.4	193.8	21.0	1.7	21.6	0.0
70000 < 75000	33.0	29.9	11.9	8.7	12.2	33.0	3.4	0.3	3.5	0.0
75000 < 80000	28.2	25.6	10.7	7.9	11.0	28.2	3.0	0.2	3.1	0.0
80000 < 100000	71.3	67.1	28.3	20.8	27.2	71.3	3.6	0.3	3.8	0.0
100000 < 150000	78.0	67.4	41.3	33.9	41.9	78.0	0.0	0.2	0.2	0.0
150000 < 200000	22.2	18.1	14.2	12.6	15.0	22.2	0.0	0.1	0.1	0.0
200000 < 500000	20.6	15.7	15.3	14.2	16.3	20.6	0.0	0.0	0.0	0.0
500000 < 1000000	3.2	2.3	2.7	2.5	2.8	3.2	0.0	0.0	0.0	0.0
1000000 < 1500000	0.6	0.5	0.6	0.5	0.6	0.6	0.0	0.0	0.0	0.0
1500000 < 2000000	0.3	0.2	0.2	0.2	0.2	0.3	0.0	0.0	0.0	0.0
2000000 < 5000000	0.4	0.3	0.3	0.3	0.3	0.4	0.0	0.0	0.0	0.0
5000000 < 10000000	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1,257.4	1,100.4	335.1	262.1	429.1	1,257.4	127.4	12.0	131.4	0.0
Total	1,927.8	1,561.7	479.5	382.7	671.0	1,911.5	253.8	106.0	281.1	68.6

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.16a Income Source by Gross Income Level: Full-year Residents (Amounts, 000)

New Jersey Gross Income Percentile Level		Gross Income	Employee Compensation	Interest	\$)			Pension Exclusion	Other Retirement Income Exclusion	Total Exclusion	Excess Retirement Income Exclusion
					Dividends	Other Income	Total Income				
< 4,764	< 10.0	683,425.5	512,446.2	79,429.5	140,710.4	1,488,285.5	2,220,871.7	1,205,501.9	1,086,758.5	2,292,260.5	754,814.3
4,764 < 11,804	10.0 < 20.0	3,413,787.7	2,461,976.3	50,964.2	117,393.9	1,654,280.5	4,284,614.9	787,018.9	83,808.3	870,827.2	0.0
11,804 < 15,569	20.0 < 25.0	2,821,053.0	2,044,505.5	28,326.5	68,672.9	1,108,469.9	3,249,974.8	398,011.8	30,909.9	428,921.8	0.0
15,569 < 19,658	25.0 < 30.0	3,616,991.3	2,742,470.5	31,494.1	74,903.4	1,206,824.3	4,055,692.3	411,667.1	27,033.9	438,700.9	0.0
19,658 < 29,385	30.0 < 40.0	10,032,811.5	7,918,455.7	73,197.1	187,691.7	2,773,594.0	10,952,938.6	873,960.8	46,166.3	920,127.1	0.0
29,385 < 41,489	40.0 < 50.0	14,492,210.9	11,711,731.1	87,494.2	236,528.6	3,391,919.0	15,427,673.0	896,473.2	38,988.9	935,462.1	0.0
41,489 < 57,392	50.0 < 60.0	20,231,901.0	16,632,489.4	109,087.1	306,602.5	4,128,821.5	21,177,000.4	913,078.3	32,021.1	945,099.4	0.0
57,392 < 79,191	60.0 < 70.0	27,856,983.7	23,237,033.7	137,991.8	399,304.2	4,977,233.8	28,751,563.6	868,143.9	26,435.9	894,579.8	0.0
79,191 < 95,841	70.0 < 75.0	17,933,363.7	16,001,018.3	53,601.9	143,792.3	1,834,093.7	18,032,506.2	94,811.8	4,330.8	99,142.5	0.0
95,841 < 115,320	75.0 < 80.0	21,718,826.7	18,102,354.2	92,091.4	281,210.4	3,245,170.2	21,720,826.2	457.9	1,541.6	1,999.5	0.0
115,320 < 178,352	80.0 < 90.0	58,733,229.2	48,619,284.7	262,522.6	841,831.6	9,011,680.6	58,735,319.6	0.0	2,090.4	2,090.4	0.0
178,352 < 257,222	90.0 < 95.0	43,497,459.9	35,636,175.8	201,889.1	721,075.3	6,939,177.8	43,498,318.1	0.0	858.1	858.1	0.0
257,222 < 646,489	95.0 < 99.0	61,161,184.0	44,921,849.0	402,682.3	1,416,264.8	14,420,916.9	61,161,713.0	0.0	529.0	529.0	0.0
646,489 < 987,906	99.0 < 99.5	16,177,326.5	10,110,639.5	137,763.5	473,573.6	5,455,403.9	16,177,380.5	0.0	54.0	54.0	0.0
987,906 < 2,755,027	99.5 < 99.9	24,640,565.7	13,096,936.7	246,564.2	743,071.1	10,554,050.8	24,640,622.7	0.0	57.0	57.0	0.0
At least 2,755,027	at least 99.9	31,239,121.7	10,158,110.1	299,724.5	814,943.9	19,966,355.2	31,239,133.7	0.0	12.0	12.0	0.0
Total		358,250,242.2	263,907,476.9	2,294,824.1	6,967,570.7	92,156,277.5	365,326,149.2	6,449,125.5	1,381,595.9	7,830,721.4	754,814.3

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.16b Income Source by Gross Income Level: Full-year Residents (Retuns, 000s)

New Jersey Gross Income Percentile Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Total Income	Other Retirement		Total Exclusions	Excess Retirement Income Exclusion	
							Pension Exclusion	Income Exclusion			
< 4,764	< 10.0	412.0	207.1	118.1	89.2	188.5	388.0	126.7	128.8	157.8	103.8
4,764 < 11,804	10.0 < 20.0	412.0	320.3	63.8	53.4	148.5	412.0	57.6	10.1	59.7	0.0
11,804 < 15,569	20.0 < 25.0	206.0	162.3	31.7	24.4	77.4	206.0	28.6	3.6	29.5	0.0
15,569 < 19,658	25.0 < 30.0	206.0	167.4	33.0	24.5	71.2	206.0	28.8	3.0	29.6	0.0
19,658 < 29,385	30.0 < 40.0	412.1	345.7	73.6	54.0	134.8	412.1	60.0	5.0	61.5	0.0
29,385 < 41,489	40.0 < 50.0	412.0	356.0	87.5	61.8	139.4	412.0	61.3	4.1	62.6	0.0
41,489 < 57,392	50.0 < 60.0	412.0	364.7	109.3	76.2	151.7	412.0	62.0	3.3	63.2	0.0
57,392 < 79,191	60.0 < 70.0	412.1	373.6	135.2	95.1	168.8	412.1	57.9	2.7	58.9	0.0
79,191 < 95,841	70.0 < 75.0	206.0	197.5	72.2	49.4	83.6	206.0	10.4	0.5	10.7	0.0
95,841 < 115,320	75.0 < 80.0	206.0	191.2	89.3	66.0	101.6	206.0	0.4	0.3	0.7	0.0
115,320 < 178,352	80.0 < 90.0	412.0	384.9	212.7	169.2	232.5	412.0	0.0	0.5	0.5	0.0
178,352 < 257,222	90.0 < 95.0	206.0	194.4	127.5	111.7	133.8	206.0	0.0	0.2	0.2	0.0
257,222 < 646,489	95.0 < 99.0	164.8	152.2	124.0	117.5	129.1	164.8	0.0	0.1	0.1	0.0
646,489 < 987,906	99.0 < 99.5	20.6	18.3	18.2	17.1	18.4	20.6	0.0	0.0	0.0	0.0
987,906 < 2,755,027	99.5 < 99.9	16.5	14.2	15.4	14.4	15.3	16.5	0.0	0.0	0.0	0.0
At least 2,755,027	at least 99.9	4.1	3.5	4.0	3.7	4.0	4.1	0.0	0.0	0.0	0.0
Total		4,120.4	3,453.3	1,315.5	1,027.7	1,798.7	4,096.4	493.8	162.1	535.0	103.8

Statistics of Income 2017 New Jersey Income Tax Returns for 2015

Table 1.17a Income Source by Taxable Income Level: Full-year Residents (Amounts, 000\$)

New Jersey Taxable Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Total Income	Pension Exclusion	Other Retirement Income Exclusion	Total Exclusions	Excess Retirement Income Exclusion
Nontaxable										
= 0	1,019,639.3	193,579.6	126,206.8	261,586.8	2,534,132.3	3,115,505.4	1,715,505.3	1,134,946.8	2,850,452.1	754,586.1
0 < 5000	1,579,070.5	1,021,434.6	38,520.1	91,381.7	1,085,602.4	2,236,938.7	596,649.9	61,218.3	657,868.2	0.0
5000 < 10000	2,498,887.6	1,811,367.4	16,276.1	39,389.4	881,283.6	2,748,316.6	229,685.0	19,744.0	249,429.0	0.0
10000 < 15000	1,864,866.5	1,348,573.4	6,599.9	11,087.3	600,277.8	1,966,538.4	96,052.0	5,619.9	101,671.9	0.0
15000 < 20000	1,673,155.7	1,422,575.6	2,139.2	3,478.5	267,900.8	1,696,094.1	21,466.3	1,472.1	22,938.3	0.0
20000 < 25000	1,563,447.8	1,405,991.2	671.3	603.5	158,467.1	1,565,733.2	1,988.8	296.6	2,285.4	0.0
25000 < 30000	1,323,780.9	1,210,707.6	534.8	522.4	113,900.0	1,325,664.8	1,690.6	193.3	1,883.9	0.0
30000 < 35000	707,569.2	649,452.5	354.7	417.5	59,369.4	709,594.2	1,926.0	99.0	2,025.0	0.0
35000 < 40000	367,760.7	344,510.6	261.2	350.1	24,675.6	369,797.5	1,986.8	50.1	2,036.8	0.0
40000 < 50000	634,765.5	613,862.4	603.2	866.7	23,308.3	638,640.7	3,672.1	203.0	3,875.2	0.0
50000 < 70000	1,463,491.3	1,429,097.2	1,466.9	2,203.3	37,632.8	1,470,400.3	6,622.6	286.3	6,909.0	0.0
70000 < 75000	413,426.2	405,070.8	316.0	516.8	8,281.7	414,185.3	703.7	55.4	759.1	0.0
75000 < 80000	398,977.0	391,711.4	332.1	490.3	6,871.8	399,405.5	413.1	15.4	428.5	0.0
80000 < 100000	1,444,680.1	1,416,390.5	1,372.8	1,974.5	25,228.9	1,444,966.7	235.6	51.0	286.6	0.0
100000 < 150000	2,782,691.0	2,715,723.7	2,810.3	4,706.1	59,519.9	2,782,760.0	0.0	69.0	69.0	0.0
150000 < 200000	1,734,849.4	1,687,351.3	1,910.7	3,387.9	42,211.4	1,734,861.4	0.0	12.0	12.0	0.0
200000 < 500000	3,281,033.1	3,160,117.5	3,425.4	7,472.4	110,038.8	3,281,054.1	0.0	21.0	21.0	0.0
500000 < 1000000	731,267.1	677,160.0	818.8	2,194.6	51,093.8	731,267.2	0.0	0.1	0.1	0.0
1000000 < 1500000	40,274.7	24,186.5	153.4	274.6	15,660.1	40,274.7	0.0	0.0	0.0	0.0
1500000 < 2000000	28,616.5	6,867.7	139.7	832.3	20,776.8	28,616.5	0.0	0.0	0.0	0.0
2000000 < 5000000	148,977.5	86,613.7	315.9	652.3	61,395.6	148,977.5	0.0	0.0	0.0	0.0
5000000 < 10000000	47,043.3	12,663.3	111.5	95.4	34,173.1	47,043.3	0.0	0.0	0.0	0.0
At least 10000000	22,965.8	10.6	38.8	189.1	22,727.2	22,965.8	0.0	0.0	0.0	0.0
Total	25,771,236.8	22,035,019.0	205,379.8	434,673.7	6,244,529.3	28,919,601.8	2,678,597.8	1,224,353.3	3,902,951.1	754,586.1
Taxable										
= 0	2,962.0	488.7	284.1	613.9	4,991.7	6,378.4	3,015.6	629.1	3,644.7	228.2
0 < 5000	486,842.9	105,701.0	23,276.6	61,627.0	577,557.6	768,162.3	262,082.2	19,237.1	281,319.3	0.0
5000 < 10000	1,227,443.4	553,860.2	33,572.4	85,626.8	971,861.1	1,644,920.4	395,652.3	21,824.7	417,477.0	0.0
10000 < 15000	2,968,769.2	2,013,238.5	37,791.7	102,287.1	1,257,447.7	3,410,764.9	421,306.9	20,688.8	441,995.7	0.0
15000 < 20000	3,751,138.2	2,678,183.6	37,352.2	104,091.4	1,357,107.6	4,176,734.8	409,066.9	16,529.8	425,596.7	0.0
20000 < 25000	4,369,728.6	3,233,581.2	36,525.1	102,301.0	1,378,113.1	4,750,520.4	366,043.5	14,748.4	380,791.9	0.0
25000 < 30000	5,001,045.5	3,854,094.7	36,646.3	99,971.2	1,354,189.5	5,344,901.7	332,393.5	11,462.7	343,856.3	0.0
30000 < 35000	5,977,937.0	4,774,792.1	34,586.2	101,122.2	1,382,210.3	6,292,711.0	305,042.0	9,731.9	314,773.9	0.0
35000 < 40000	6,421,059.3	5,240,646.7	33,212.1	96,627.0	1,327,181.0	6,697,666.9	267,868.8	8,738.8	276,607.5	0.0
40000 < 50000	13,118,558.7	10,849,975.9	63,932.8	180,731.2	2,487,814.8	13,582,454.7	451,341.7	12,554.3	463,896.0	0.0
50000 < 70000	25,625,300.3	21,939,597.8	100,715.4	287,038.6	3,818,794.5	26,146,146.3	506,833.2	14,012.8	520,846.0	0.0
70000 < 75000	5,876,029.2	5,179,140.2	18,675.8	53,605.2	658,002.5	5,909,423.7	32,049.6	1,344.9	33,394.5	0.0
75000 < 80000	5,645,546.8	4,940,788.6	18,689.1	52,656.9	646,899.9	5,659,034.4	12,764.8	722.7	13,487.6	0.0
80000 < 100000	22,805,442.8	19,054,353.7	94,730.8	288,082.6	3,374,844.3	22,812,011.3	5,066.7	1,501.9	6,568.6	0.0
100000 < 150000	48,315,905.3	39,981,908.0	213,091.0	680,360.2	7,442,413.2	48,317,772.4	0.0	1,867.1	1,867.1	0.0
150000 < 200000	33,136,870.3	27,345,283.5	146,354.5	511,972.9	5,134,004.0	33,137,614.8	0.0	744.5	744.5	0.0
200000 < 500000	66,401,029.2	50,455,549.1	398,887.6	1,418,436.2	14,128,906.4	66,401,779.2	0.0	750.1	750.1	0.0
500000 < 1000000	27,096,005.4	17,238,290.9	227,992.7	783,639.3	8,846,169.4	27,096,092.4	0.0	87.0	87.0	0.0
1000000 < 1500000	11,273,171.6	6,268,052.8	103,096.6	338,252.4	4,563,793.9	11,273,195.6	0.0	24.0	24.0	0.0
1500000 < 2000000	6,265,611.9	3,275,184.6	67,377.9	203,761.2	2,719,306.2	6,265,629.9	0.0	18.0	18.0	0.0
2000000 < 5000000	14,761,181.9	6,698,523.6	175,710.5	462,895.4	7,424,076.4	14,761,205.9	0.0	24.0	24.0	0.0
5000000 < 10000000	7,251,071.5	2,918,978.5	72,221.6	226,029.4	4,033,842.0	7,251,071.5	0.0	0.0	0.0	0.0
At least 10000000	14,700,354.4	3,272,244.1	114,721.3	291,167.9	11,022,221.1	14,700,354.4	0.0	0.0	0.0	0.0
Total	332,479,005.4	241,872,457.9	2,089,444.2	6,532,897.1	85,911,748.2	336,406,547.5	3,770,527.7	157,242.6	3,927,770.3	228.2
Total	358,250,242.2	263,907,476.9	2,294,824.1	6,967,570.7	92,156,277.5	365,326,149.2	6,449,125.5	1,381,595.9	7,830,721.4	754,814.3

Statistics of Income 2017 New Jersey Income Tax Returns for 2015

Table 1.17b Income Source by Taxable Income Level: Full-year Residents (Returns, 000s)

New Jersey Taxable Income Class	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Total Income	Pension Exclusion	Other Retirement Income Exclusion	Total Exclusions	Excess Retirement Income Exclusion
Nontaxable										
= 0	270.3	57.3	130.6	90.9	192.4	246.4	159.8	133.5	191.8	103.8
0 < 5000	323.2	253.4	53.3	50.8	104.0	323.2	42.7	7.7	44.3	0.0
5000 < 10000	259.5	211.4	26.2	22.2	87.8	259.5	16.4	2.3	17.0	0.0
10000 < 15000	111.4	89.4	9.6	5.1	42.2	111.4	6.4	0.6	6.5	0.0
15000 < 20000	76.1	68.8	5.5	2.5	18.6	76.1	1.7	0.1	1.7	0.0
20000 < 25000	56.4	53.5	3.6	1.4	11.4	56.4	0.3	0.0	0.3	0.0
25000 < 30000	40.7	39.0	2.9	1.1	8.0	40.7	0.3	0.0	0.3	0.0
30000 < 35000	18.7	17.9	1.6	0.7	4.0	18.7	0.2	0.0	0.2	0.0
35000 < 40000	8.5	8.3	1.1	0.6	1.8	8.5	0.2	0.0	0.2	0.0
40000 < 50000	12.4	12.3	2.2	1.2	2.3	12.4	0.4	0.0	0.5	0.0
50000 < 70000	21.9	21.7	5.2	2.9	4.4	21.9	0.8	0.0	0.8	0.0
70000 < 75000	5.2	5.1	1.4	0.7	1.1	5.2	0.1	0.0	0.1	0.0
75000 < 80000	4.7	4.6	1.3	0.8	1.1	4.7	0.1	0.0	0.1	0.0
80000 < 100000	14.7	14.6	4.7	2.9	3.6	14.7	0.1	0.0	0.1	0.0
100000 < 150000	21.0	20.9	8.7	5.9	6.4	21.0	0.0	0.0	0.0	0.0
150000 < 200000	9.4	9.3	4.8	3.6	3.3	9.4	0.0	0.0	0.0	0.0
200000 < 500000	11.0	10.9	6.9	5.6	4.8	11.0	0.0	0.0	0.0	0.0
500000 < 1000000	1.2	1.2	0.9	0.8	0.6	1.2	0.0	0.0	0.0	0.0
1000000 < 1500000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
5000000 < 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1,266.2	899.6	270.6	199.7	497.8	1,242.2	229.5	144.3	264.0	103.8
Taxable										
= 0	0.4	0.1	0.3	0.2	0.3	0.4	0.2	0.1	0.2	0.0
0 < 5000	24.5	8.3	15.7	13.0	21.9	24.5	18.1	2.2	18.6	0.0
5000 < 10000	73.3	46.8	25.8	20.9	41.2	73.3	27.5	2.4	28.1	0.0
10000 < 15000	176.9	144.7	34.3	29.0	61.0	176.9	29.0	2.3	29.7	0.0
15000 < 20000	167.6	139.3	33.4	26.5	57.4	167.6	27.8	1.8	28.4	0.0
20000 < 25000	157.4	133.4	32.8	25.0	54.2	157.4	25.2	1.6	25.7	0.0
25000 < 30000	150.4	130.5	32.6	24.2	50.9	150.4	22.9	1.2	23.4	0.0
30000 < 35000	155.2	137.8	33.5	23.9	51.2	155.2	21.1	1.1	21.5	0.0
35000 < 40000	146.3	131.7	33.2	23.2	48.7	146.3	18.6	0.9	18.9	0.0
40000 < 50000	252.2	229.5	64.2	44.5	89.1	252.2	30.9	1.4	31.5	0.0
50000 < 70000	380.5	355.0	113.6	78.1	143.2	380.5	36.6	1.6	37.3	0.0
70000 < 75000	71.9	68.8	23.7	16.2	28.1	71.9	3.3	0.2	3.4	0.0
75000 < 80000	64.5	61.6	22.7	15.9	26.5	64.5	1.8	0.1	1.9	0.0
80000 < 100000	225.3	210.8	92.6	67.9	106.2	225.3	1.4	0.3	1.7	0.0
100000 < 150000	356.5	334.4	177.3	139.2	196.7	356.5	0.0	0.4	0.4	0.0
150000 < 200000	176.8	167.5	103.5	87.6	110.0	176.8	0.0	0.2	0.2	0.0
200000 < 500000	216.7	202.4	154.2	143.8	161.9	216.7	0.0	0.1	0.1	0.0
500000 < 1000000	38.6	34.6	33.5	31.9	34.3	38.6	0.0	0.0	0.0	0.0
1000000 < 1500000	9.1	7.9	8.4	7.9	8.5	9.1	0.0	0.0	0.0	0.0
1500000 < 2000000	3.6	3.1	3.4	3.2	3.4	3.6	0.0	0.0	0.0	0.0
2000000 < 5000000	4.9	4.2	4.7	4.4	4.7	4.9	0.0	0.0	0.0	0.0
5000000 < 10000000	1.1	0.9	1.0	1.0	1.0	1.1	0.0	0.0	0.0	0.0
At least 10000000	0.5	0.4	0.5	0.5	0.5	0.5	0.0	0.0	0.0	0.0
Total	2,854.2	2,553.6	1,044.9	828.0	1,300.9	2,854.2	264.3	17.8	271.0	0.0
Total	4,120.4	3,453.3	1,315.5	1,027.7	1,798.7	4,096.4	493.8	162.1	535.0	103.8

Statistics of Income 2017 New Jersey Income Tax Returns for 2015

Table 1.21a Income Source by Gross Income Level: Full-year Residents (Amounts, 000)

New Jersey Gross Income Level	Net Profits from Business	Net Capital Gains	Gross Pension and Annuity Income	Distributive Share of Partnership Income	§) Net Pro Rata Share of S-corporation Income	Net Income from Rents, Royalties, Patents, ...	Net Gambling Winnings	Alimony Received	Miscellaneous	Total
										Other Income
Nontaxable										
= 0	4,741.2	33,905.7	694,287.1	797.5	203.7	42,732.9	3,196.3	3,954.3	11,898.1	795,716.8
0 < 5000	47,677.2	43,466.8	599,784.1	2,664.3	686.8	21,694.8	1,863.3	3,597.9	13,198.3	734,633.5
5000 < 10000	198,422.0	60,493.5	740,672.1	8,612.1	2,535.8	23,870.4	2,869.2	5,868.8	23,945.5	1,067,289.2
10000 < 15000	364,939.1	28,079.9	546,708.9	8,153.8	2,369.9	17,702.2	1,809.6	4,896.4	11,153.2	985,813.0
15000 < 20000	332,292.9	25,202.8	500,824.8	11,474.5	3,872.6	16,492.7	2,018.0	5,825.4	11,475.8	909,479.7
20000 < 25000	145,254.1	12,585.0	156,009.2	9,135.3	2,039.2	6,198.9	1,311.7	4,242.8	6,761.3	343,537.5
25000 < 30000	122,657.3	8,506.9	89,494.8	9,820.5	2,784.9	3,678.9	891.1	5,328.4	5,185.8	248,348.6
30000 < 35000	104,769.1	6,712.2	56,118.2	10,494.5	3,262.2	3,090.0	773.7	4,194.7	4,525.2	193,939.8
35000 < 40000	69,978.2	4,831.2	37,868.7	8,992.2	3,091.5	2,540.4	538.5	2,391.8	3,249.5	133,481.9
40000 < 50000	62,926.6	8,310.0	51,533.7	8,986.0	3,918.6	3,575.1	356.5	814.0	3,625.5	144,046.1
50000 < 70000	16,548.5	12,520.0	66,046.7	5,551.6	4,955.8	4,035.5	281.2	366.7	5,297.2	115,603.3
70000 < 75000	3,082.3	2,467.8	12,903.6	1,512.5	1,107.3	1,169.6	78.1	31.9	984.1	23,337.2
75000 < 80000	2,298.1	2,034.0	12,489.6	939.2	1,323.2	831.6	36.7	107.2	880.7	20,940.3
80000 < 100000	9,957.5	3,771.8	8,528.6	4,421.4	4,515.7	1,858.8	332.3	265.0	1,940.9	35,591.8
100000 < 150000	18,104.1	13,208.1	30,617.9	9,388.3	11,351.8	5,652.3	397.0	270.9	6,107.9	95,098.2
150000 < 200000	13,173.3	6,156.8	8,620.4	8,056.1	11,042.9	3,562.4	60.9	0.0	2,683.5	53,356.2
200000 < 500000	26,885.4	13,687.1	5,570.3	39,958.6	28,558.6	6,354.8	842.2	323.0	5,650.3	127,830.4
500000 < 1000000	8,197.6	5,329.0	1,393.7	25,641.1	11,728.4	2,620.8	11.9	2.6	1,274.4	56,199.4
1000000 < 1500000	3,047.2	335.0	1,181.1	12,364.9	416.8	0.0	0.0	0.0	5.0	17,350.0
1500000 < 2000000	1,115.2	2,423.0	197.2	13,314.5	1,949.1	17.7	0.0	0.0	191.5	19,208.2
2000000 < 5000000	1,475.5	6,325.6	4,114.6	37,010.9	10,396.4	275.1	4,791.8	0.0	2,438.0	66,827.9
5000000 < 10000000	0.0	224.6	3.0	33,936.7	0.0	0.0	0.0	0.0	8.9	34,173.1
At least 10000000	0.0	9.2	0.0	22,717.4	0.0	0.0	0.0	0.0	0.6	22,727.2
Total	1,557,542.3	300,586.0	3,624,968.4	293,943.7	112,111.3	167,954.9	22,459.9	42,481.7	122,481.0	6,244,529.3
Taxable										
= 0	4.2	13.8	311.6	1.8	0.0	0.0	2.2	0.0	0.8	334.3
0 < 5000	58.8	103.9	925.6	1.8	1.7	38.6	7.3	0.0	17.5	1,155.1
5000 < 10000	95.1	82.9	1,381.8	24.7	0.0	24.0	12.6	26.1	58.0	1,705.2
10000 < 15000	95,333.4	38,612.7	286,614.4	8,381.3	2,747.6	7,946.9	1,486.7	5,353.3	15,791.1	462,267.2
15000 < 20000	103,955.9	41,735.8	403,399.6	10,557.6	4,028.3	10,119.8	1,709.2	7,195.5	16,632.8	599,334.5
20000 < 25000	165,878.3	56,389.9	771,669.9	19,114.4	9,081.9	20,662.3	2,550.5	11,258.4	20,941.3	1,077,546.8
25000 < 30000	154,832.6	60,507.3	869,324.4	23,131.5	9,897.3	21,907.5	2,774.8	12,372.4	22,136.1	1,176,883.9
30000 < 35000	154,117.8	64,628.8	891,885.5	24,454.0	12,742.3	24,473.3	3,241.2	16,185.7	22,088.8	1,213,817.4
35000 < 40000	166,142.8	66,680.3	917,029.4	26,839.3	14,741.6	25,700.6	3,492.6	19,487.9	22,292.2	1,262,406.8
40000 < 50000	356,032.8	142,227.0	1,783,248.9	66,337.7	38,914.0	48,847.6	6,761.4	47,858.3	46,505.3	2,536,733.0
50000 < 70000	711,831.9	295,932.3	3,126,866.7	162,675.4	102,835.1	102,991.0	12,547.8	99,825.9	95,896.6	4,711,402.7
70000 < 75000	170,875.5	77,134.6	682,349.6	44,606.6	28,209.4	23,015.7	2,939.9	23,438.2	23,269.2	1,075,838.8
75000 < 80000	174,906.5	77,697.2	667,655.1	46,878.6	29,805.0	22,395.6	1,907.8	24,079.1	23,684.4	1,069,009.3
80000 < 100000	605,176.2	170,235.0	692,464.7	179,612.4	120,834.0	66,351.3	7,696.7	78,401.9	62,780.9	1,983,553.1
100000 < 150000	1,468,985.9	767,685.7	4,565,500.7	521,117.2	377,275.2	199,826.6	17,026.1	139,069.4	209,215.2	8,265,702.0
150000 < 200000	1,195,491.0	681,465.6	2,519,208.6	548,832.2	388,388.3	157,963.5	13,114.0	72,560.6	169,306.4	5,746,330.2
200000 < 500000	3,511,040.3	2,322,275.7	3,519,565.5	3,059,673.6	1,790,257.5	396,777.7	45,878.3	106,515.7	521,483.6	15,273,467.9
500000 < 1000000	1,467,441.3	1,438,430.9	651,388.7	3,437,618.0	1,692,091.2	183,543.7	21,995.3	19,988.1	327,454.5	9,239,951.8
1000000 < 1500000	499,670.4	664,916.4	146,884.4	2,071,276.8	1,056,898.4	69,010.5	23,863.1	2,747.7	169,575.0	4,704,842.5
1500000 < 2000000	200,717.3	428,335.9	61,392.0	1,274,485.0	711,567.5	35,766.6	1,091.0	1,145.3	119,859.9	2,834,360.6
2000000 < 5000000	418,442.9	1,227,884.8	95,596.2	3,242,914.0	2,076,395.1	75,402.1	23,318.2	2,079.2	350,737.6	7,512,770.2
5000000 < 10000000	161,323.8	713,137.0	24,771.5	1,738,715.6	1,139,434.6	38,338.7	40,637.8	12.0	233,417.0	4,089,787.9
At least 10000000	126,311.9	1,834,300.3	38,245.6	6,586,792.2	2,142,445.8	44,808.7	13,745.2	0.0	285,897.1	11,072,546.9
Total	11,908,666.5	11,170,413.9	22,717,680.1	23,094,041.8	11,748,591.8	1,575,912.4	247,799.6	689,600.9	2,759,041.3	85,911,748.2
Total	13,466,208.7	11,470,999.9	26,342,648.5	23,387,985.5	11,860,703.0	1,743,867.4	270,259.6	732,082.6	2,881,522.3	92,156,277.5

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.21b Income Source by Gross Income Level: Full-year Residents (Returns,

000s)

New Jersey Gross Income Level	Net Profits from Business	Net Capital Gains	Gross Pension and Annuity Income	Distributive Share of Part- nership Income	Net Pro Rata Share of S-corp- oration Income	Net Income from Rents, Royalties, Patents, ...	Net Gambling Winnings	Alimony Received	Miscellaneous	Total Other Income
Nontaxable										
= 0	4.1	16.9	89.5	1.0	0.2	8.5	1.2	0.6	4.7	101.8
0 < 5000	22.3	27.3	43.1	1.8	0.3	3.7	0.8	0.4	6.9	91.1
5000 < 10000	34.0	22.2	46.2	2.2	0.5	3.8	1.0	0.7	7.8	98.9
10000 < 15000	38.2	7.7	28.0	1.4	0.4	2.7	0.7	0.5	2.9	68.4
15000 < 20000	26.0	6.2	22.2	1.4	0.5	2.5	0.7	0.6	2.6	50.8
20000 < 25000	9.8	2.7	7.5	0.8	0.3	1.1	0.4	0.4	1.5	19.1
25000 < 30000	7.3	1.7	4.8	0.7	0.3	0.7	0.3	0.5	1.1	14.1
30000 < 35000	5.7	1.3	3.2	0.6	0.3	0.6	0.2	0.3	0.9	10.6
35000 < 40000	3.5	0.9	2.0	0.5	0.3	0.4	0.1	0.2	0.6	6.8
40000 < 50000	3.0	1.3	2.3	0.4	0.3	0.4	0.1	0.1	0.6	6.4
50000 < 70000	1.3	1.9	2.7	0.3	0.2	0.4	0.1	0.0	0.6	5.7
70000 < 75000	0.3	0.4	0.6	0.1	0.1	0.1	0.0	0.0	0.1	1.3
75000 < 80000	0.3	0.4	0.5	0.1	0.0	0.1	0.0	0.0	0.1	1.2
80000 < 100000	1.0	1.4	1.1	0.2	0.2	0.3	0.1	0.0	0.4	4.0
100000 < 150000	1.8	3.1	2.0	0.4	0.3	0.6	0.1	0.0	0.9	7.4
150000 < 200000	0.9	1.9	0.8	0.3	0.2	0.3	0.0	0.0	0.4	4.0
200000 < 500000	1.0	3.1	0.8	0.6	0.4	0.4	0.0	0.0	0.6	5.5
500000 < 1000000	0.1	0.4	0.1	0.2	0.1	0.1	0.0	0.0	0.1	0.7
1000000 < 1500000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000000 < 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	160.5	100.6	257.4	13.1	5.0	26.7	6.0	4.3	32.7	497.8
Taxable										
= 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
0 < 5000	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
5000 < 10000	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.2
10000 < 15000	11.9	10.7	17.3	1.2	0.4	1.3	0.5	0.5	4.2	40.7
15000 < 20000	10.2	10.1	20.4	1.3	0.4	1.5	0.5	0.6	3.7	39.0
20000 < 25000	13.3	12.5	31.6	1.9	0.8	2.8	0.7	0.7	4.3	53.0
25000 < 30000	11.5	12.5	32.2	1.9	0.8	2.7	0.7	0.8	4.1	50.8
30000 < 35000	10.8	12.7	31.5	2.1	0.9	2.8	0.7	1.0	4.0	49.4
35000 < 40000	10.8	12.7	30.8	2.0	1.0	2.9	0.8	1.1	3.9	49.1
40000 < 50000	21.4	25.2	57.2	4.3	2.3	5.7	1.6	2.6	7.8	94.2
50000 < 70000	39.1	48.3	92.2	8.8	5.0	10.8	2.6	4.6	15.0	164.1
70000 < 75000	8.6	11.2	19.1	2.1	1.2	2.5	0.5	1.0	3.4	35.3
75000 < 80000	8.3	10.8	18.2	2.1	1.2	2.3	0.4	0.9	3.3	33.7
80000 < 100000	26.9	29.3	35.7	6.5	4.5	7.0	1.4	2.5	9.3	91.6
100000 < 150000	56.4	86.4	113.6	17.6	11.7	17.6	2.4	2.9	24.3	224.0
150000 < 200000	33.2	59.6	57.7	13.5	9.0	11.7	1.2	0.9	15.1	130.5
200000 < 500000	47.6	107.3	67.1	34.5	21.6	20.2	1.4	0.7	26.1	188.8
500000 < 1000000	9.0	24.5	10.0	14.6	7.6	4.7	0.3	0.1	7.5	37.4
1000000 < 1500000	1.9	6.0	2.2	4.6	2.3	1.2	0.1	0.0	2.2	8.9
1500000 < 2000000	0.7	2.4	0.8	2.0	1.0	0.5	0.0	0.0	1.1	3.5
2000000 < 5000000	0.9	3.2	1.1	3.0	1.5	0.7	0.0	0.0	1.7	4.8
5000000 < 10000000	0.2	0.7	0.3	0.7	0.4	0.2	0.0	0.0	0.5	1.0
At least 10000000	0.1	0.4	0.1	0.4	0.2	0.1	0.0	0.0	0.3	0.5
Total	322.8	486.6	639.4	125.3	73.6	99.1	15.9	20.8	141.7	1,300.9
Total	483.3	587.2	896.8	138.4	78.7	125.8	21.9	25.1	174.4	1,798.7

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.22a Income Source by Gross Income Level: At least one filer aged 65 or older (Amounts, 000)

New Jersey Gross Income Level	Net Profits from Business	Net Capital Gains	Gross Pension and Annuity Income	Distributive Share of Part- nership Income	S) Net Pro Rata Share of S-corp- oration Income	Net Income from Rents, Royalties, Patents, ...	Net Gambling Winnings	Alimony Received	Miscellaneous	Total
										Other Income
Nontaxable										
= 0	3,810.8	31,727.4	660,097.8	738.1	188.9	39,658.1	2,833.3	3,091.6	10,764.8	752,910.8
0 < 5000	5,275.1	23,012.7	552,620.2	642.9	189.4	18,408.7	1,070.5	2,699.3	5,822.4	609,741.2
5000 < 10000	21,233.1	28,857.8	673,776.4	2,135.0	845.1	15,827.9	1,289.9	2,990.7	7,183.8	754,139.9
10000 < 15000	21,098.5	24,154.3	503,777.8	2,755.2	1,212.0	13,059.3	757.2	1,616.7	5,076.5	573,507.5
15000 < 20000	19,330.9	20,790.4	454,554.5	3,106.5	1,658.1	10,398.9	662.7	729.1	4,899.3	516,130.4
20000 < 25000	6,977.5	10,632.3	140,975.3	1,690.6	661.8	4,162.6	215.7	269.7	2,638.7	168,224.1
25000 < 30000	4,631.8	6,889.9	75,892.4	1,101.0	628.2	2,156.1	84.5	151.8	1,592.2	93,127.9
30000 < 35000	2,936.6	5,303.4	45,946.9	898.7	465.2	1,758.3	64.1	79.2	1,606.7	59,059.0
35000 < 40000	1,557.0	3,490.5	30,978.6	639.6	318.8	1,205.0	23.6	0.0	1,086.8	39,299.8
40000 < 50000	2,086.9	6,536.1	44,654.3	915.2	531.7	2,115.7	69.8	19.2	1,731.0	58,659.8
50000 < 70000	2,381.2	9,615.6	59,043.4	1,214.5	675.9	2,480.8	26.1	144.3	3,507.2	79,089.1
70000 < 75000	370.5	1,898.7	11,186.3	596.8	195.7	504.2	5.2	7.5	773.8	15,538.8
75000 < 80000	557.5	1,408.0	10,953.8	276.1	396.3	290.0	0.0	62.5	491.3	14,435.6
80000 < 100000	847.4	1,845.8	4,860.6	969.3	894.7	343.6	13.3	0.0	498.1	10,272.7
100000 < 150000	1,141.2	7,464.6	23,821.4	2,112.5	2,178.8	1,976.6	25.2	183.0	2,696.2	41,599.5
150000 < 200000	1,433.2	1,958.9	5,394.9	881.5	1,966.2	1,095.1	0.0	0.0	568.6	13,298.3
200000 < 500000	2,328.5	3,698.9	2,366.7	4,794.3	4,688.7	2,669.0	763.3	0.0	1,526.6	22,836.0
500000 < 1000000	25.5	1,241.1	1,151.8	1,983.7	1,809.8	812.8	3.8	0.0	11.9	7,040.3
1000000 < 1500000	0.0	4.4	966.5	1,183.1	0.0	0.0	0.0	0.0	0.0	2,154.1
1500000 < 2000000	0.0	2,309.9	197.2	596.5	1,931.1	4.3	0.0	0.0	186.6	5,225.6
2000000 < 5000000	349.7	8.1	4,113.7	4,991.5	762.7	45.4	0.0	0.0	0.0	10,271.1
5000000 < 10000000	0.0	109.7	0.0	6,656.7	0.0	0.0	0.0	0.0	0.0	6,766.5
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	98,373.0	192,958.6	3,307,330.2	40,879.4	22,199.0	118,972.4	7,908.2	12,044.6	52,662.6	3,853,328.0
Taxable										
= 0	3.5	6.0	206.7	1.3	0.0	0.0	2.2	0.0	0.8	220.5
0 < 5000	8.5	61.2	750.1	0.4	0.7	22.8	7.1	0.0	6.5	857.2
5000 < 10000	1.7	39.0	1,133.7	8.4	3.0	5.5	0.0	6.0	9.6	1,204.0
10000 < 15000	7,649.5	10,430.0	243,250.2	868.8	431.2	3,413.7	444.9	1,671.7	2,185.0	270,344.9
15000 < 20000	9,834.7	17,309.1	344,069.8	1,534.1	680.4	5,064.2	498.0	2,314.9	4,193.7	385,498.7
20000 < 25000	23,379.5	30,485.6	667,244.7	4,262.4	2,894.7	10,943.0	1,107.8	2,768.0	7,001.3	750,086.9
25000 < 30000	24,345.6	36,043.0	747,256.5	5,143.7	2,690.2	11,998.5	1,055.1	2,785.7	8,278.8	839,597.0
30000 < 35000	26,471.8	39,687.0	751,477.7	6,036.3	3,376.6	13,542.9	1,291.0	2,480.0	8,340.7	852,703.8
35000 < 40000	28,968.9	42,095.1	759,029.7	6,586.0	4,090.3	13,641.1	1,082.0	2,387.7	9,510.7	867,391.5
40000 < 50000	57,940.1	91,922.1	1,438,548.5	15,024.2	9,131.7	25,377.0	2,250.7	5,926.9	20,240.9	1,666,362.2
50000 < 70000	111,830.1	180,236.3	2,399,168.3	35,148.1	21,991.0	48,389.2	3,636.4	9,333.7	42,577.8	2,852,311.0
70000 < 75000	26,127.1	45,891.4	498,834.2	9,617.8	5,017.6	9,837.5	1,117.6	2,260.3	10,730.9	609,434.4
75000 < 80000	29,468.4	46,609.3	483,908.3	9,791.7	5,217.3	9,318.9	562.4	1,774.8	10,040.2	596,691.2
80000 < 100000	64,446.9	45,210.7	180,695.6	25,639.1	16,226.2	15,547.9	851.8	3,276.1	14,203.7	366,098.0
100000 < 150000	251,221.1	387,513.8	3,032,435.3	103,430.1	65,459.3	79,343.7	4,854.1	10,543.7	87,194.1	4,021,995.2
150000 < 200000	205,986.7	304,756.7	1,505,143.4	115,903.9	59,233.7	60,679.0	3,801.0	5,141.3	69,852.5	2,330,498.2
200000 < 500000	566,354.7	901,918.6	2,041,785.0	557,803.0	277,523.1	151,320.9	14,732.7	6,075.8	211,005.1	4,728,519.0
500000 < 1000000	226,071.8	499,519.7	436,743.9	538,720.1	281,315.9	75,820.7	5,358.8	1,395.6	137,952.6	2,202,899.0
1000000 < 1500000	78,997.9	204,605.0	104,686.2	292,257.8	190,170.5	25,378.4	4,111.0	827.7	58,080.0	959,114.6
1500000 < 2000000	32,494.5	129,323.7	46,158.2	178,899.8	137,715.8	9,633.3	4.4	17.5	44,043.9	578,291.1
2000000 < 5000000	66,428.0	364,088.4	71,542.9	490,466.9	508,848.2	34,052.1	6,076.8	0.0	140,241.4	1,681,744.8
5000000 < 10000000	30,261.9	230,262.5	15,176.6	296,787.8	297,965.3	6,766.2	6,802.9	0.0	97,021.4	981,044.6
At least 10000000	22,817.7	582,544.3	32,055.0	549,287.9	684,117.5	32,995.8	3.5	0.0	107,819.1	2,011,640.7
Total	1,891,110.7	4,190,558.6	15,801,300.3	3,243,219.8	2,574,097.0	643,092.2	59,652.1	60,987.2	1,090,530.5	29,554,548.6
Total	1,989,483.8	4,383,517.2	19,108,630.6	3,284,099.2	2,596,296.1	762,064.7	67,560.3	73,031.9	1,143,193.1	33,407,876.6

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.22b Income Source by Gross Income Level: At least one filer aged 65 or older (Returns, 000s)

New Jersey Gross Income Level	Net Profits from Business	Net Capital Gains	Gross Pension and Annuity Income	Distributive Share of Part- nership Income	Net Pro Rata Share of S-corp- oration Income	Net Income from Rents, Royalties, Patents, ...	Net Gambling Winnings	Alimony Received	Miscellaneous	Total Other Income
Nontaxable										
= 0	3.4	16.0	84.9	0.9	0.1	7.9	1.1	0.5	4.3	95.3
0 < 5000	1.9	7.5	36.7	0.5	0.1	2.5	0.4	0.3	1.7	39.4
5000 < 10000	4.0	8.4	38.2	0.8	0.2	2.1	0.4	0.3	1.9	42.1
10000 < 15000	2.8	6.2	23.7	0.7	0.2	1.6	0.3	0.1	1.3	26.1
15000 < 20000	2.0	4.7	18.0	0.6	0.2	1.3	0.2	0.1	1.0	19.7
20000 < 25000	0.7	1.9	5.2	0.2	0.1	0.4	0.0	0.0	0.4	5.7
25000 < 30000	0.3	1.0	2.6	0.2	0.1	0.2	0.0	0.0	0.2	2.9
30000 < 35000	0.2	0.7	1.5	0.1	0.0	0.1	0.0	0.0	0.1	1.7
35000 < 40000	0.1	0.4	0.9	0.1	0.0	0.1	0.0	0.0	0.1	1.1
40000 < 50000	0.1	0.6	1.3	0.1	0.0	0.1	0.0	0.0	0.2	1.5
50000 < 70000	0.1	0.7	1.7	0.1	0.0	0.1	0.0	0.0	0.2	1.9
70000 < 75000	0.0	0.1	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.4
75000 < 80000	0.0	0.1	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
80000 < 100000	0.1	0.1	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.5
100000 < 150000	0.1	0.4	0.6	0.1	0.0	0.1	0.0	0.0	0.1	0.9
150000 < 200000	0.0	0.1	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.3
200000 < 500000	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.2
500000 < 1000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1000000 < 1500000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000000 < 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	15.9	49.1	216.5	4.3	1.2	16.7	2.5	1.2	11.8	239.9
Taxable										
= 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0 < 5000	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
5000 < 10000	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
10000 < 15000	0.9	2.6	12.4	0.2	0.1	0.6	0.2	0.2	0.5	13.6
15000 < 20000	1.0	4.0	14.8	0.3	0.1	0.7	0.2	0.2	0.8	16.1
20000 < 25000	2.1	6.5	23.9	0.7	0.3	1.4	0.3	0.2	1.4	26.0
25000 < 30000	2.1	7.0	24.0	0.7	0.3	1.4	0.3	0.2	1.5	25.9
30000 < 35000	2.1	7.0	22.3	0.8	0.2	1.4	0.3	0.2	1.4	24.1
35000 < 40000	2.1	6.8	20.8	0.8	0.3	1.4	0.2	0.1	1.5	22.6
40000 < 50000	3.9	13.1	36.3	1.6	0.6	2.5	0.4	0.3	2.8	39.6
50000 < 70000	6.3	21.1	52.3	3.0	1.1	3.9	0.6	0.4	4.8	57.7
70000 < 75000	1.3	4.4	9.8	0.7	0.2	0.8	0.1	0.1	1.0	11.0
75000 < 80000	1.3	4.2	9.2	0.7	0.2	0.7	0.1	0.1	1.0	10.3
80000 < 100000	2.1	4.2	7.0	1.0	0.6	1.1	0.1	0.1	1.2	10.6
100000 < 150000	8.6	26.1	50.6	4.8	2.0	4.8	0.5	0.2	6.7	57.3
150000 < 200000	4.6	13.3	22.0	3.3	1.3	2.6	0.2	0.1	3.7	25.8
200000 < 500000	7.0	19.0	25.0	7.3	3.4	4.4	0.2	0.1	6.3	31.6
500000 < 1000000	1.4	4.1	4.2	2.7	1.4	1.1	0.0	0.0	1.8	6.0
1000000 < 1500000	0.3	0.9	0.9	0.8	0.5	0.3	0.0	0.0	0.5	1.4
1500000 < 2000000	0.1	0.4	0.4	0.3	0.2	0.1	0.0	0.0	0.2	0.6
2000000 < 5000000	0.2	0.6	0.5	0.5	0.4	0.2	0.0	0.0	0.4	0.8
5000000 < 10000000	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1	0.2
At least 10000000	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1	0.1
Total	47.6	145.6	336.8	30.2	13.3	29.4	3.8	2.3	37.7	381.4
Total	63.6	194.7	553.3	34.5	14.5	46.1	6.3	3.6	49.4	621.3

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.23a Income Source by Gross Income Level: Zero Filers aged 65 or older (Amounts, 000\$)

New Jersey Gross Income Level	Net Profits from Business	Net Capital Gains	Gross Pension and Annuity Income	Distributive Share of Part- nership Income	Net Pro Rata Share of S-corp- oration Income	Net Income from Rents, Royalties, Patents, ...	Net Gambling Winnings	Alimony Received	Miscellaneous	Total Other Income
Nontaxable										
= 0	930.3	2,178.2	34,189.4	59.4	14.8	3,074.8	363.0	862.8	1,133.3	42,806.0
0 < 5000	42,402.1	20,454.1	47,163.9	2,021.4	497.5	3,286.0	792.8	898.6	7,375.9	124,892.3
5000 < 10000	177,188.8	31,635.7	66,895.7	6,477.0	1,690.6	8,042.5	1,579.2	2,878.1	16,761.6	313,149.3
10000 < 15000	343,840.5	3,925.6	42,931.1	5,398.6	1,158.0	4,642.9	1,052.4	3,279.7	6,076.7	412,305.5
15000 < 20000	312,962.0	4,412.4	46,270.3	8,368.0	2,214.5	6,093.8	1,355.4	5,096.3	6,576.5	393,349.3
20000 < 25000	138,276.6	1,952.7	15,034.0	7,444.7	1,377.3	2,036.3	1,096.0	3,973.1	4,122.5	175,313.3
25000 < 30000	118,025.5	1,617.1	13,602.4	8,719.4	2,156.7	1,522.9	806.6	5,176.5	3,593.6	155,220.7
30000 < 35000	101,832.4	1,408.8	10,171.3	9,595.9	2,797.0	1,331.6	709.5	4,115.5	2,918.5	134,880.7
35000 < 40000	68,421.2	1,340.7	6,890.1	8,352.6	2,772.7	1,335.4	515.0	2,391.8	2,162.7	94,182.1
40000 < 50000	60,839.7	1,773.9	6,879.4	8,070.7	3,387.0	1,459.4	286.7	794.8	1,894.5	85,386.2
50000 < 70000	14,167.3	2,904.4	7,003.3	4,337.1	4,279.9	1,554.7	255.1	222.4	1,790.0	36,514.2
70000 < 75000	2,711.8	569.1	1,717.3	915.7	911.6	665.5	72.9	24.4	210.2	7,798.4
75000 < 80000	1,740.6	626.0	1,535.8	663.1	926.9	541.6	36.7	44.7	389.4	6,504.8
80000 < 100000	9,110.1	1,926.0	3,668.0	3,452.1	3,621.1	1,515.1	319.0	265.0	1,442.8	25,319.1
100000 < 150000	16,962.9	5,743.5	6,796.5	7,275.8	9,173.0	3,675.7	371.7	87.9	3,411.7	53,498.7
150000 < 200000	11,740.1	4,197.9	3,225.5	7,174.5	9,076.7	2,467.4	60.9	0.0	2,114.9	40,057.9
200000 < 500000	24,556.9	9,988.2	3,203.6	35,164.4	23,869.9	3,685.9	78.8	323.0	4,123.7	104,994.4
500000 < 1000000	8,172.1	4,087.9	242.0	23,657.3	9,918.6	1,808.1	8.1	2.6	1,262.5	49,159.1
1000000 < 1500000	3,047.2	330.6	214.6	11,181.8	416.8	0.0	0.0	0.0	5.0	15,195.9
1500000 < 2000000	1,115.2	113.1	0.0	12,718.0	18.0	13.3	0.0	0.0	4.9	13,982.6
2000000 < 5000000	1,125.7	6,317.6	0.9	32,019.5	9,633.6	229.6	4,791.8	0.0	2,438.0	56,556.8
5000000 < 10000000	0.0	114.8	3.0	27,279.9	0.0	0.0	0.0	0.0	8.9	27,406.7
At least 10000000	0.0	9.2	0.0	22,717.4	0.0	0.0	0.0	0.0	0.6	22,727.2
Total	1,459,169.2	107,627.4	317,638.2	253,064.4	89,912.2	48,982.5	14,551.8	30,437.1	69,818.4	2,391,201.2
Taxable										
= 0	0.7	7.8	104.9	0.5	0.0	0.0	0.0	0.0	0.0	113.8
0 < 5000	50.3	42.7	175.6	1.3	1.0	15.8	0.2	0.0	11.0	297.9
5000 < 10000	93.4	43.8	248.1	16.3	0.0	18.5	12.6	20.1	48.4	501.3
10000 < 15000	87,683.9	28,182.7	43,364.2	7,512.5	2,316.5	4,533.2	1,041.7	3,681.5	13,606.1	191,922.3
15000 < 20000	94,121.2	24,426.7	59,329.8	9,023.5	3,347.9	5,055.7	1,211.2	4,880.6	12,439.1	213,835.8
20000 < 25000	142,498.8	25,904.3	104,425.2	14,851.9	6,187.2	9,719.4	1,442.7	8,490.4	13,940.0	327,459.9
25000 < 30000	130,487.0	24,464.3	122,068.0	17,987.8	7,207.2	9,909.0	1,719.7	9,586.7	13,857.3	337,286.9
30000 < 35000	127,646.0	24,941.9	140,407.8	18,417.7	9,365.7	10,930.4	1,950.3	13,705.7	13,748.1	361,113.6
35000 < 40000	137,173.9	24,585.2	157,999.7	20,253.3	10,651.3	12,059.5	2,410.6	17,100.2	12,781.6	395,015.2
40000 < 50000	298,092.8	50,304.8	344,700.4	51,313.5	29,782.3	23,470.6	4,510.7	41,931.3	26,264.5	870,370.8
50000 < 70000	600,001.8	115,696.1	727,698.4	127,527.3	80,844.1	54,601.7	8,911.4	90,492.2	53,318.7	1,859,091.7
70000 < 75000	144,748.4	31,243.2	183,515.4	34,988.8	23,191.8	13,178.3	1,822.3	21,178.0	12,538.3	466,404.4
75000 < 80000	145,438.0	31,088.0	183,746.8	37,086.9	24,587.7	13,076.7	1,345.4	22,304.4	13,644.2	472,318.1
80000 < 100000	540,729.3	125,024.3	511,769.1	153,973.3	104,607.8	50,803.4	6,844.9	75,125.8	48,577.2	1,617,455.2
100000 < 150000	1,217,764.7	380,171.9	1,533,065.4	417,687.1	311,815.9	120,483.0	12,172.0	128,525.7	122,021.1	4,243,706.8
150000 < 200000	989,504.3	376,708.9	1,014,065.2	432,928.3	329,154.6	97,284.5	9,313.0	67,419.3	99,454.0	3,415,832.0
200000 < 500000	2,944,685.6	1,420,357.1	1,477,780.4	2,501,870.5	1,512,734.5	245,456.7	31,145.5	100,439.9	310,478.5	10,544,948.9
500000 < 1000000	1,241,369.5	938,911.2	214,644.8	2,898,898.0	1,410,775.3	107,723.1	16,636.5	18,592.5	189,501.9	7,037,052.8
1000000 < 1500000	420,672.5	460,311.3	42,198.2	1,779,019.0	866,727.9	43,632.0	19,752.1	1,920.0	111,494.9	3,745,727.9
1500000 < 2000000	168,222.8	299,012.2	15,233.7	1,095,585.2	573,851.7	26,133.4	1,086.6	1,127.8	75,815.9	2,256,069.4
2000000 < 5000000	352,014.9	863,796.4	24,053.3	2,752,447.1	1,567,546.9	41,350.0	17,241.4	2,079.2	210,496.2	5,831,025.4
5000000 < 10000000	131,061.8	482,874.5	9,594.9	1,441,927.7	841,469.3	31,572.5	33,834.9	12.0	136,395.6	3,108,743.3
At least 10000000	103,494.2	1,251,756.1	6,190.6	6,037,504.3	1,458,328.3	11,812.9	13,741.7	0.0	178,078.0	9,060,906.2
Total	10,017,555.7	6,979,855.4	6,916,379.7	19,850,821.9	9,174,494.7	932,820.2	188,147.5	628,613.6	1,668,510.8	56,357,199.7
Total	11,476,725.0	7,087,482.8	7,234,018.0	20,103,886.3	9,264,406.9	981,802.7	202,699.3	659,050.7	1,738,329.2	58,748,400.9

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.23b Income Source by Gross Income Level: Zero Filers aged 65 or older (Returns, 000s)

New Jersey Gross Income Level	Net Profits from Business	Net Capital Gains	Gross Pension and Annuity Income	Distributive Share of Part- nership Income	Net Pro Rata Share of S-corp- oration Income	Net Income from Rents, Royalties, Patents, ...	Net Gambling Winnings	Alimony Received	Miscellaneous	Total Other Income
Nontaxable										
= 0	0.7	0.9	4.6	0.1	0.0	0.6	0.1	0.1	0.4	6.5
0 < 5000	20.4	19.7	6.4	1.3	0.3	1.2	0.4	0.2	5.2	51.7
5000 < 10000	30.0	13.8	7.9	1.5	0.4	1.6	0.6	0.4	5.9	56.8
10000 < 15000	35.4	1.5	4.3	0.7	0.2	1.0	0.4	0.4	1.6	42.3
15000 < 20000	24.0	1.4	4.2	0.8	0.3	1.2	0.5	0.5	1.6	31.1
20000 < 25000	9.2	0.8	2.3	0.6	0.2	0.7	0.3	0.4	1.0	13.4
25000 < 30000	7.0	0.7	2.2	0.6	0.3	0.5	0.3	0.4	0.9	11.1
30000 < 35000	5.5	0.6	1.7	0.5	0.3	0.5	0.2	0.3	0.7	8.9
35000 < 40000	3.4	0.5	1.1	0.4	0.3	0.3	0.1	0.2	0.5	5.7
40000 < 50000	2.8	0.7	1.0	0.4	0.3	0.3	0.1	0.1	0.4	4.9
50000 < 70000	1.1	1.1	1.0	0.2	0.2	0.3	0.1	0.0	0.4	3.8
70000 < 75000	0.3	0.3	0.2	0.0	0.0	0.1	0.0	0.0	0.1	0.9
75000 < 80000	0.2	0.3	0.3	0.0	0.0	0.1	0.0	0.0	0.1	0.9
80000 < 100000	1.0	1.3	0.8	0.2	0.1	0.3	0.1	0.0	0.4	3.5
100000 < 150000	1.7	2.7	1.4	0.3	0.3	0.5	0.1	0.0	0.7	6.5
150000 < 200000	0.9	1.8	0.7	0.3	0.2	0.3	0.0	0.0	0.4	3.7
200000 < 500000	1.0	3.0	0.7	0.6	0.3	0.4	0.0	0.0	0.5	5.3
500000 < 1000000	0.1	0.4	0.1	0.2	0.1	0.0	0.0	0.0	0.1	0.7
1000000 < 1500000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000000 < 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	144.6	51.5	40.9	8.8	3.9	10.0	3.4	3.0	21.0	257.9
Taxable										
= 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0 < 5000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
5000 < 10000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
10000 < 15000	11.0	8.1	4.9	1.0	0.3	0.7	0.4	0.4	3.7	27.0
15000 < 20000	9.2	6.1	5.6	1.0	0.3	0.8	0.3	0.4	2.9	23.0
20000 < 25000	11.2	6.0	7.7	1.2	0.6	1.3	0.5	0.6	2.9	27.0
25000 < 30000	9.4	5.5	8.2	1.2	0.5	1.3	0.5	0.6	2.6	24.9
30000 < 35000	8.7	5.7	9.2	1.3	0.7	1.4	0.5	0.8	2.5	25.2
35000 < 40000	8.7	5.9	10.0	1.2	0.7	1.5	0.6	1.0	2.4	26.5
40000 < 50000	17.4	12.1	20.9	2.7	1.7	3.3	1.1	2.3	5.0	54.6
50000 < 70000	32.8	27.2	39.9	5.8	3.9	6.9	2.0	4.2	10.2	106.5
70000 < 75000	7.3	6.8	9.3	1.5	1.0	1.7	0.4	0.9	2.4	24.4
75000 < 80000	7.0	6.6	9.0	1.5	1.0	1.6	0.3	0.8	2.3	23.4
80000 < 100000	24.8	25.1	28.7	5.6	3.9	6.0	1.2	2.4	8.0	81.1
100000 < 150000	47.9	60.3	63.1	12.9	9.6	12.8	2.0	2.7	17.5	166.7
150000 < 200000	28.5	46.3	35.8	10.3	7.7	9.0	0.9	0.8	11.4	104.7
200000 < 500000	40.5	88.4	42.2	27.3	18.1	15.8	1.1	0.7	19.8	157.2
500000 < 1000000	7.6	20.4	5.8	11.9	6.2	3.6	0.2	0.1	5.7	31.4
1000000 < 1500000	1.6	5.1	1.3	3.8	1.8	0.9	0.1	0.0	1.7	7.6
1500000 < 2000000	0.5	2.0	0.4	1.7	0.8	0.3	0.0	0.0	0.9	3.0
2000000 < 5000000	0.8	2.7	0.6	2.5	1.2	0.5	0.0	0.0	1.3	4.0
5000000 < 10000000	0.2	0.6	0.1	0.6	0.3	0.1	0.0	0.0	0.4	0.8
At least 10000000	0.1	0.3	0.1	0.3	0.1	0.1	0.0	0.0	0.2	0.4
Total	275.2	341.0	302.7	95.1	60.4	69.6	12.1	18.5	104.0	919.5
Total	419.8	392.5	343.5	103.9	64.2	79.6	15.5	21.5	125.0	1,177.4

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.24a Income Source by Gross Income Level: Married, Joint Filers (Amounts, 000\$)

New Jersey Gross Income Level	Net Profits from Business	Net Capital Gains	Gross Pension and Annuity Income	Distributive Share of Part- nership Income	Net Pro Rata Share of S-corp- oration Income	Net Income from Rents, Royalties, Patents, ...	Net Gambling Winnings	Alimony Received	Miscellaneous	Total Other Income
Nontaxable										
= 0	1,743.5	11,416.4	269,898.3	303.2	97.5	19,373.6	1,281.3	0.6	4,161.8	308,276.3
0 < 5000	5,529.9	7,844.4	217,433.8	503.6	180.9	10,301.4	541.8	3.6	2,057.9	244,397.3
5000 < 10000	30,233.7	9,648.3	282,334.1	2,002.1	774.2	9,149.9	646.0	19.7	2,913.8	337,721.9
10000 < 15000	83,042.3	12,930.1	329,207.3	4,631.6	1,567.4	11,351.5	860.9	36.6	3,875.1	447,502.8
15000 < 20000	135,447.0	15,302.4	382,088.0	7,572.2	2,726.5	12,059.5	1,122.2	11.4	5,863.4	562,192.7
20000 < 25000	86,001.5	7,121.9	109,163.2	6,149.6	1,444.4	4,376.1	530.2	15.8	2,760.0	217,562.7
25000 < 30000	85,453.1	4,945.2	54,975.3	7,348.9	1,990.7	2,507.6	479.9	2.1	2,318.3	160,021.0
30000 < 35000	79,326.8	3,139.6	31,829.4	7,954.9	2,410.3	2,288.5	434.2	42.6	2,106.3	129,532.6
35000 < 40000	59,006.6	2,090.6	18,377.3	8,053.4	2,282.8	1,974.3	370.0	13.2	1,824.6	93,992.8
40000 < 50000	56,711.1	3,103.6	23,104.3	7,796.2	3,263.1	2,265.7	226.9	0.0	1,803.3	98,274.3
50000 < 70000	11,152.0	4,009.1	26,976.2	4,081.0	3,348.3	2,325.1	121.3	0.0	1,613.6	53,626.5
70000 < 75000	2,070.3	951.2	5,833.6	1,053.3	826.8	662.0	59.5	0.0	274.2	11,731.0
75000 < 80000	1,713.5	835.0	5,090.7	432.0	799.7	662.7	11.6	0.0	274.1	9,819.4
80000 < 100000	7,113.7	1,069.6	2,707.2	2,642.0	2,714.9	1,305.4	100.4	9.9	742.9	18,406.0
100000 < 150000	13,531.3	5,669.6	15,678.2	6,514.9	8,192.3	4,080.0	129.1	23.6	2,471.6	56,290.6
150000 < 200000	11,039.3	3,600.0	5,887.6	6,325.0	8,004.1	2,845.0	45.8	0.0	1,889.5	39,636.3
200000 < 500000	22,867.6	8,748.6	4,511.2	33,827.2	22,519.9	5,264.5	379.8	0.0	3,756.2	101,875.0
500000 < 1000000	6,215.6	4,406.1	1,382.5	22,697.3	9,989.0	2,163.2	10.2	0.0	1,216.0	48,079.7
1000000 < 1500000	254.7	326.2	383.7	12,363.9	259.0	0.0	0.0	0.0	5.0	13,592.3
1500000 < 2000000	621.2	631.8	197.2	11,873.2	18.0	7.4	0.0	0.0	191.5	13,540.3
2000000 < 5000000	438.3	6,169.7	250.3	30,441.5	8,042.9	45.5	2,395.9	0.0	42.1	47,826.2
5000000 < 10000000	0.0	224.6	3.0	28,236.8	0.0	0.0	0.0	0.0	8.9	28,473.3
At least 10000000	0.0	9.2	0.0	22,717.4	0.0	0.0	0.0	0.0	0.6	22,727.2
Total	699,512.9	114,193.1	1,787,312.6	235,521.2	81,452.5	95,009.0	9,747.0	179.1	42,170.8	3,065,098.3
Taxable										
= 0	0.0	5.0	120.7	0.2	0.0	0.0	2.2	0.0	0.8	128.9
0 < 5000	7.5	15.2	490.5	0.4	1.0	9.5	0.0	0.0	1.0	525.0
5000 < 10000	11.5	5.7	562.9	17.0	0.0	18.0	0.0	0.0	4.0	619.1
10000 < 15000	30.6	24.4	902.8	26.3	0.0	17.4	2.5	0.0	1.9	1,005.9
15000 < 20000	79.1	34.2	1,872.5	7.4	19.0	12.5	0.0	0.0	18.4	2,043.1
20000 < 25000	49,643.8	11,060.0	303,593.6	6,152.7	3,015.0	7,780.4	718.7	43.8	3,492.0	385,500.0
25000 < 30000	50,972.1	14,623.7	380,789.6	7,955.9	3,637.0	10,256.1	931.9	28.8	4,003.4	473,198.4
30000 < 35000	55,404.1	20,004.7	422,512.3	9,721.5	5,015.1	12,146.9	1,035.4	20.3	4,325.4	530,185.6
35000 < 40000	64,537.6	21,233.6	447,697.1	12,512.3	6,131.4	13,149.2	972.7	18.2	5,610.7	571,862.7
40000 < 50000	169,046.9	52,754.6	931,737.5	34,602.1	18,891.4	26,670.7	2,493.8	114.8	13,539.6	1,249,851.5
50000 < 70000	406,554.8	125,200.3	1,816,142.6	101,209.1	59,036.1	61,732.2	5,129.6	194.2	31,780.1	2,606,979.0
70000 < 75000	104,296.6	35,326.1	430,353.6	29,392.9	17,407.9	14,856.7	1,360.5	163.1	9,278.3	642,435.6
75000 < 80000	111,658.5	38,089.0	432,135.8	32,091.5	18,184.3	14,779.8	954.6	26.8	9,374.0	657,294.4
80000 < 100000	399,150.7	69,228.3	300,656.5	126,947.5	78,230.7	43,104.7	3,147.1	524.2	27,244.5	1,048,234.1
100000 < 150000	1,121,655.9	458,221.8	3,390,724.4	397,569.9	277,901.7	144,799.9	10,130.2	1,090.0	106,437.0	5,908,530.8
150000 < 200000	983,057.6	467,618.4	2,007,340.0	441,834.5	306,382.2	122,832.2	8,018.7	1,096.7	100,399.6	4,438,579.8
200000 < 500000	3,002,707.6	1,781,305.5	2,878,608.7	2,614,386.8	1,486,441.9	321,732.3	27,173.9	1,858.7	331,162.1	12,445,377.6
500000 < 1000000	1,282,593.0	1,158,254.4	535,394.2	3,075,513.9	1,438,066.4	147,140.6	11,490.7	360.3	216,628.4	7,865,441.8
1000000 < 1500000	431,637.7	555,016.1	124,691.7	1,863,357.9	907,012.2	53,580.8	18,695.7	209.5	122,732.0	4,076,933.6
1500000 < 2000000	177,027.8	362,502.4	47,966.2	1,140,947.1	599,276.3	31,242.0	1,088.6	7.0	88,362.9	2,448,420.2
2000000 < 5000000	373,189.3	1,046,122.8	75,473.8	2,904,264.7	1,769,131.0	61,919.6	5,232.6	0.5	263,970.3	6,499,304.7
5000000 < 10000000	128,227.7	608,645.1	14,567.6	1,556,672.9	990,986.3	23,655.8	40,616.8	12.0	190,509.2	3,553,893.3
At least 10000000	110,855.1	1,688,107.3	9,318.2	6,035,115.5	1,641,949.6	30,710.7	642.7	0.0	148,520.3	9,665,219.5
Total	9,022,345.4	8,513,398.4	14,553,652.7	20,390,300.2	9,626,716.4	1,142,148.0	139,838.9	5,768.6	1,677,395.8	65,071,564.5
Total	9,721,858.3	8,627,591.4	16,340,965.3	20,625,821.4	9,708,169.0	1,237,157.1	149,585.9	5,947.7	1,719,566.6	68,136,662.7

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.24b Income Source by Gross Income Level: Married, Joint Filers (Returns, 000s)

New Jersey Gross Income Level	Net Profits from Business	Net Capital Gains	Gross Pension and Annuity Income	Distributive Share of Part- nership Income	Net Pro Rata Share of S-corporation Income	Net Income from Rents, Royalties, Patents, ...	Net Gambling Winnings	Alimony Received	Miscellaneous	Total Other Income
Nontaxable										
= 0	5.1	28.4	0.4	0.1	3.5	0.5	0.0	1.5	31.8	31.8
0 < 5000	2.7	12.7	0.3	0.1	1.4	0.2	0.0	0.7	15.5	15.5
5000 < 10000	3.1	14.7	0.5	0.2	1.3	0.3	0.0	1.0	19.9	19.9
10000 < 15000	3.7	15.2	0.8	0.3	1.6	0.3	0.0	1.1	24.6	24.6
15000 < 20000	4.1	15.4	0.9	0.4	1.7	0.4	0.0	1.4	27.3	27.3
20000 < 25000	1.7	4.3	0.6	0.2	0.7	0.2	0.0	0.7	10.7	10.7
25000 < 30000	1.1	2.4	0.6	0.2	0.5	0.2	0.0	0.5	8.0	8.0
30000 < 35000	0.7	1.5	0.5	0.2	0.4	0.1	0.0	0.5	6.5	6.5
35000 < 40000	0.5	1.0	0.4	0.2	0.3	0.1	0.0	0.3	4.6	4.6
40000 < 50000	0.6	1.1	0.4	0.2	0.3	0.1	0.0	0.3	4.3	4.3
50000 < 70000	0.6	1.2	0.2	0.2	0.2	0.0	0.0	0.2	2.4	2.4
70000 < 75000	0.2	0.3	0.0	0.0	0.1	0.0	0.0	0.0	0.6	0.6
75000 < 80000	0.2	0.3	0.0	0.0	0.1	0.0	0.0	0.1	0.6	0.6
80000 < 100000	0.5	0.6	0.1	0.1	0.2	0.0	0.0	0.2	2.0	2.0
100000 < 150000	1.7	1.2	0.3	0.3	0.4	0.1	0.0	0.5	4.6	4.6
150000 < 200000	1.4	0.6	0.2	0.2	0.3	0.0	0.0	0.4	3.0	7.2
200000 < 500000	2.6	0.7	0.5	0.3	0.4	0.0	0.0	0.5	4.7	0.5
500000 < 1000000	0.4	0.1	0.2	0.1	0.0	0.0	0.0	0.1	0.6	0.6
1000000 < 1500000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000000 < 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	30.7	101.6	6.8	3.3	13.5	2.5	0.0	10.1	171.9	171.9
Taxable										
= 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0 < 5000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 < 10000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10000 < 15000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15000 < 20000	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
20000 < 25000	2.7	10.7	0.6	0.3	1.0	0.2	0.0	0.8	15.0	15.0
25000 < 30000	3.4	12.3	0.7	0.3	1.3	0.2	0.0	0.9	16.4	16.4
30000 < 35000	4.0	12.8	0.8	0.4	1.3	0.3	0.0	1.0	17.1	17.1
35000 < 40000	4.2	13.0	0.9	0.4	1.4	0.3	0.0	1.1	18.0	18.0
40000 < 50000	9.1	25.9	2.2	1.3	3.0	0.6	0.0	2.7	38.3	38.3
50000 < 70000	19.6	47.5	5.2	3.1	6.2	1.2	0.0	6.2	76.6	76.6
70000 < 75000	5.1	10.9	1.3	0.8	1.5	0.3	0.0	1.7	18.5	18.5
75000 < 80000	5.2	10.7	1.4	0.8	1.5	0.2	0.0	1.8	18.5	18.5
80000 < 100000	13.8	19.6	4.4	3.1	4.5	0.7	0.0	5.2	51.5	51.5
100000 < 150000	59.4	85.0	13.4	9.2	13.5	1.8	0.1	17.4	165.0	165.0
150000 < 200000	48.5	48.3	11.2	7.6	9.8	1.0	0.1	12.3	109.4	254.2
200000 < 500000	93.9	58.5	30.0	18.8	17.8	1.2	0.1	22.0	165.9	21.1
500000 < 1000000	21.9	8.8	13.1	6.6	4.1	0.2	0.0	6.5	33.2	33.2
1000000 < 1500000	5.4	1.9	4.1	2.0	1.0	0.1	0.0	2.0	8.0	8.0
1500000 < 2000000	2.2	0.7	1.8	0.9	0.4	0.0	0.0	1.0	3.2	3.2
2000000 < 5000000	2.9	1.0	2.7	1.3	0.6	0.0	0.0	1.5	4.3	4.3
5000000 < 10000000	0.6	0.2	0.6	0.3	0.1	0.0	0.0	0.4	0.9	0.9
At least 10000000	0.3	0.1	0.3	0.1	0.1	0.0	0.0	0.2	0.4	0.4
Total	302.5	368.1	94.8	57.5	69.2	8.2	0.3	84.8	760.3	760.3
Total	333.2	469.7	101.6	60.8	82.7	10.7	0.3	94.9	932.2	932.2

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.25a Income Source by Gross Income Level: Single Filers (Amounts, 000\$)

New Jersey Gross Income Level	Net Profits from Business	Net Capital Gains	Gross Pension and Annuity Income	Distributive Share of Part- nership Income	Net Pro Rata Share of S-corp- oration Income	Net Income from Rents, Royalties, Patents, ...	Net Gambling Winnings	Alimony Received	Miscellaneous	Total Other Income
Nontaxable										
= 0	2,757.0	21,843.1	406,733.5	462.5	94.8	22,258.4	1,783.7	3,720.7	7,399.4	467,053.0
0 < 5000	36,937.0	34,855.1	357,418.6	1,963.9	450.9	10,307.0	1,166.2	3,230.1	10,652.5	456,981.3
5000 < 10000	120,729.7	49,305.5	421,450.8	5,774.4	1,557.4	12,897.4	1,937.3	4,769.6	19,300.4	637,722.6
10000 < 15000	52,528.2	13,662.8	179,974.3	1,883.2	482.5	4,509.6	384.0	2,316.4	4,173.2	259,914.3
15000 < 20000	18,093.4	7,815.9	75,913.2	1,096.0	347.9	2,182.8	185.7	993.6	2,805.3	109,433.8
20000 < 25000	6,611.8	4,839.6	37,929.8	736.9	221.4	1,345.1	137.7	538.6	2,144.5	54,505.4
25000 < 30000	4,115.4	3,142.7	26,680.2	505.7	318.4	663.4	85.7	382.9	1,331.0	37,225.3
30000 < 35000	2,737.3	3,244.2	18,908.8	793.4	247.4	485.5	41.6	196.6	1,507.1	28,161.9
35000 < 40000	1,464.1	2,471.2	16,693.1	223.0	349.6	392.5	12.9	138.8	1,037.7	22,783.1
40000 < 50000	2,319.9	5,025.3	26,496.7	602.5	366.4	1,157.9	98.4	76.6	1,547.3	37,690.9
50000 < 70000	3,512.1	7,926.7	36,864.2	1,051.6	946.5	1,341.4	128.6	228.6	3,381.9	55,381.7
70000 < 75000	655.4	1,452.1	6,543.5	377.3	195.6	355.7	16.5	19.1	695.1	10,310.3
75000 < 80000	381.9	1,079.6	6,971.2	378.9	306.7	116.8	22.7	69.5	579.3	9,906.7
80000 < 100000	1,436.0	2,369.5	4,670.4	1,064.2	1,238.8	365.8	166.1	75.0	1,030.6	12,416.4
100000 < 150000	2,462.1	6,618.4	13,363.3	2,405.0	1,900.2	1,007.2	74.4	215.3	3,139.0	31,184.8
150000 < 200000	1,404.1	1,909.3	2,042.3	1,100.6	1,663.7	630.4	9.8	0.0	751.0	9,511.2
200000 < 500000	2,131.4	3,386.5	699.2	4,176.3	3,809.2	578.8	455.8	0.0	1,635.8	16,873.0
500000 < 1000000	1,135.7	869.9	7.8	471.2	1,044.2	453.3	1.7	0.0	50.5	4,034.2
1000000 < 1500000	2,792.5	8.2	797.4	1.0	0.0	0.0	0.0	0.0	0.0	3,599.2
1500000 < 2000000	494.1	1,791.2	0.0	1,441.3	1,931.1	10.3	0.0	0.0	0.0	5,667.9
2000000 < 5000000	0.0	155.7	3,863.7	6,347.8	1,568.6	110.5	0.0	0.0	0.0	12,046.3
5000000 < 10000000	0.0	0.0	0.0	5,699.9	0.0	0.0	0.0	0.0	0.0	5,699.9
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	264,699.2	173,772.5	1,644,022.1	38,556.5	19,041.2	61,170.0	6,708.6	16,971.5	63,161.5	2,288,103.1
Taxable										
= 0	4.2	8.8	183.9	1.6	0.0	0.0	0.0	0.0	0.0	198.4
0 < 5000	44.5	86.5	434.1	0.0	0.7	29.2	7.3	0.0	16.5	618.7
5000 < 10000	61.1	64.8	772.8	7.7	0.0	6.0	12.6	19.0	54.1	998.1
10000 < 15000	88,257.0	38,082.4	278,246.0	7,907.2	2,581.0	7,450.3	1,425.7	5,203.7	15,446.1	444,599.4
15000 < 20000	96,025.7	41,130.8	392,241.3	9,805.3	3,803.6	9,456.3	1,592.4	6,990.6	16,127.8	577,173.9
20000 < 25000	96,672.5	43,230.4	421,596.9	11,160.8	4,852.5	10,895.6	1,575.5	7,935.9	16,206.6	614,126.8
25000 < 30000	86,047.9	42,959.7	436,235.1	12,579.6	4,922.7	9,447.2	1,492.0	7,941.0	16,566.8	618,191.9
30000 < 35000	77,889.7	41,072.7	413,199.4	12,251.8	6,250.9	10,145.4	1,798.5	9,551.3	15,939.0	588,098.8
35000 < 40000	73,873.8	41,967.8	408,096.2	10,488.4	6,488.1	9,900.3	1,852.0	9,525.9	14,635.9	576,828.4
40000 < 50000	131,980.7	81,220.1	732,191.8	24,412.8	14,150.3	17,535.6	3,002.8	21,887.5	28,575.4	1,054,957.1
50000 < 70000	214,181.1	151,205.6	1,100,773.8	45,656.5	29,617.3	30,989.2	5,096.0	41,902.5	55,197.3	1,674,619.3
70000 < 75000	46,023.6	36,641.0	207,760.1	11,492.8	7,260.7	5,745.0	1,162.9	8,830.7	11,540.6	336,457.4
75000 < 80000	41,999.6	34,662.3	192,557.0	11,258.3	7,839.3	5,386.8	731.4	8,885.4	12,030.9	315,351.1
80000 < 100000	135,109.8	81,382.1	284,332.8	37,620.7	27,893.7	16,199.7	3,168.7	26,900.7	28,803.4	641,411.6
100000 < 150000	236,560.6	257,317.7	956,835.6	92,504.8	66,047.8	41,059.7	4,622.1	49,396.6	85,554.1	1,789,899.0
150000 < 200000	138,837.2	178,402.4	410,956.4	79,196.8	53,888.1	27,062.2	4,105.5	25,171.2	56,592.4	974,212.3
200000 < 500000	330,505.8	444,422.3	521,503.6	312,140.4	210,008.0	58,502.9	11,902.2	37,588.4	157,306.7	2,083,880.4
500000 < 1000000	120,305.2	218,653.0	94,834.7	241,642.7	171,186.9	26,520.3	8,057.7	6,944.9	86,719.2	974,864.5
1000000 < 1500000	40,703.6	78,477.5	18,751.3	130,248.4	97,380.2	9,972.3	2,829.0	923.2	39,042.1	418,327.5
1500000 < 2000000	16,306.7	47,217.7	10,154.3	89,874.9	74,042.4	2,496.9	2.4	1,097.5	22,111.1	263,303.9
2000000 < 5000000	28,942.2	122,747.8	18,475.1	223,512.8	218,785.8	9,286.1	14,463.6	0.0	63,326.4	699,539.9
5000000 < 10000000	24,903.4	80,321.3	6,561.1	131,958.0	111,187.4	5,901.8	21.0	0.0	41,191.0	402,045.0
At least 10000000	10,673.8	82,488.3	7,706.3	240,140.0	251,924.8	6,102.0	0.0	0.0	80,397.7	679,433.0
Total	2,035,909.7	2,143,763.1	6,914,399.6	1,735,862.4	1,370,112.1	320,090.9	68,921.3	276,696.1	863,381.1	15,729,136.2
Total	2,300,608.9	2,317,535.6	8,558,421.7	1,774,418.9	1,389,153.3	381,260.8	75,629.9	293,667.6	926,542.6	18,017,239.3

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.25b Income Source by Gross Income Level: Single Filers (Returns, 000s)

New Jersey Gross Income Level	Net Profits from Business	Net Capital Gains	Gross Pension and Annuity Income	Distributive Share of Part- nership Income	Net Pro Rata Share of S-corp- oration Income	Net Income from Rents, Royalties, Patents, ...	Net Gambling Winnings	Alimony Received	Miscellaneous	Total Other Income
Nontaxable										
= 0	2.4	11.4	58.6	0.6	0.1	4.7	0.7	0.5	3.0	66.9
0 < 5000	17.9	24.2	28.2	1.4	0.2	2.1	0.5	0.4	5.8	70.4
5000 < 10000	21.5	18.5	28.4	1.5	0.3	2.1	0.7	0.5	6.2	67.6
10000 < 15000	5.8	3.4	9.7	0.4	0.1	0.6	0.1	0.2	0.9	16.2
15000 < 20000	1.5	1.5	3.5	0.2	0.0	0.2	0.0	0.1	0.5	5.5
20000 < 25000	0.5	0.7	1.6	0.1	0.0	0.1	0.0	0.0	0.3	2.4
25000 < 30000	0.3	0.4	1.0	0.1	0.0	0.1	0.0	0.0	0.2	1.5
30000 < 35000	0.2	0.4	0.7	0.1	0.0	0.0	0.0	0.0	0.1	1.1
35000 < 40000	0.1	0.3	0.6	0.0	0.0	0.0	0.0	0.0	0.1	0.8
40000 < 50000	0.2	0.5	0.9	0.0	0.0	0.1	0.0	0.0	0.2	1.5
50000 < 70000	0.4	1.1	1.3	0.1	0.0	0.1	0.0	0.0	0.3	2.6
70000 < 75000	0.1	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.1	0.5
75000 < 80000	0.1	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.1	0.5
80000 < 100000	0.2	0.7	0.3	0.1	0.0	0.1	0.0	0.0	0.1	1.3
100000 < 150000	0.2	1.0	0.5	0.1	0.0	0.1	0.0	0.0	0.2	1.8
150000 < 200000	0.1	0.4	0.1	0.0	0.0	0.1	0.0	0.0	0.1	0.6
200000 < 500000	0.0	0.3	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.5
500000 < 1000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1000000 < 1500000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000000 < 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	51.4	65.3	135.9	4.9	1.1	10.6	2.2	1.8	18.2	241.9
Taxable										
= 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0 < 5000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
5000 < 10000	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
10000 < 15000	11.2	10.6	16.7	1.2	0.3	1.2	0.5	0.5	4.1	39.2
15000 < 20000	9.6	9.9	19.8	1.2	0.4	1.4	0.5	0.6	3.6	37.6
20000 < 25000	8.1	9.3	18.7	1.2	0.4	1.5	0.4	0.6	3.2	33.9
25000 < 30000	6.5	8.6	17.6	1.1	0.4	1.2	0.4	0.5	2.9	30.2
30000 < 35000	5.5	8.0	15.8	1.1	0.4	1.2	0.4	0.6	2.6	27.0
35000 < 40000	4.8	7.7	14.5	0.9	0.4	1.1	0.4	0.6	2.3	24.8
40000 < 50000	7.8	14.3	24.8	1.7	0.8	2.1	0.7	1.2	4.1	43.1
50000 < 70000	11.8	24.8	33.9	2.9	1.4	3.3	1.0	1.9	6.9	65.4
70000 < 75000	2.2	5.1	6.0	0.7	0.3	0.7	0.2	0.4	1.4	12.2
75000 < 80000	1.8	4.6	5.5	0.6	0.3	0.6	0.1	0.3	1.2	11.0
80000 < 100000	5.0	12.1	10.6	1.6	0.9	1.7	0.4	0.9	2.9	27.2
100000 < 150000	6.1	21.3	21.3	3.2	1.6	3.0	0.4	1.0	5.3	41.9
150000 < 200000	2.3	8.5	7.1	1.8	1.0	1.4	0.1	0.3	2.2	15.0
200000 < 500000	2.7	10.1	6.7	3.3	1.9	1.8	0.1	0.3	3.2	16.3
500000 < 1000000	0.5	1.8	0.9	1.1	0.6	0.4	0.0	0.0	0.7	2.8
1000000 < 1500000	0.1	0.4	0.2	0.3	0.2	0.1	0.0	0.0	0.2	0.6
1500000 < 2000000	0.0	0.2	0.1	0.1	0.1	0.0	0.0	0.0	0.1	0.2
2000000 < 5000000	0.1	0.2	0.1	0.2	0.1	0.1	0.0	0.0	0.1	0.3
5000000 < 10000000	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	86.2	157.5	220.4	24.1	11.5	22.7	5.7	9.6	47.1	429.1
Total	137.6	222.8	356.3	29.0	12.6	33.3	7.9	11.4	65.3	671.0

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.26a Income Source by Gross Income Level: Full-year Residents (Amounts, 000 \$)

New Jersey Gross Income Percentile Level		Net Profits from Business	Net Capital Gains	Gross Pension and Annuity Income	Distributive Share of Part- nership Income	Net Pro Rata Share of S-corp- oration Income	Net Income from Rents, Royalties, Patents, ...	Net Gambling Winnings	Alimony Received	Miscellaneous	Total Other Income
< 4,764	< 10.0	47,558.9	74,729.6	1,262,085.9	3,263.4	819.1	63,485.7	4,881.0	7,337.8	24,124.1	1,488,285.5
4,764 < 11,804	10.0 < 20.0	394,596.4	87,813.1	1,070,606.0	13,984.9	4,213.7	34,160.6	4,328.3	9,471.2	35,106.2	1,654,280.5
11,804 < 15,569	20.0 < 25.0	348,899.1	50,043.4	640,680.3	13,602.4	4,426.9	19,514.0	2,520.3	8,226.8	20,556.7	1,108,469.9
15,569 < 19,658	25.0 < 30.0	332,656.1	54,460.3	737,390.2	18,263.5	6,343.6	21,460.8	2,987.5	10,738.1	22,524.2	1,206,824.3
19,658 < 29,385	30.0 < 40.0	582,226.8	134,427.3	1,832,330.8	57,999.6	22,530.4	51,266.5	7,397.1	31,780.1	53,635.3	2,773,594.0
29,385 < 41,489	40.0 < 50.0	594,898.4	173,578.2	2,302,664.8	86,976.4	42,272.1	66,908.4	9,579.4	51,863.2	63,178.1	3,391,919.0
41,489 < 57,392	50.0 < 60.0	628,082.3	242,672.4	2,808,826.1	122,577.0	73,529.3	83,248.7	11,282.9	79,090.0	79,512.8	4,128,821.5
57,392 < 79,191	60.0 < 70.0	771,069.8	340,649.2	3,205,159.9	194,893.5	126,497.8	111,699.6	12,171.7	106,450.1	108,642.1	4,977,233.8
79,191 < 95,841	70.0 < 75.0	524,764.9	155,338.8	701,294.6	156,293.9	103,548.2	58,690.1	7,254.8	68,421.5	58,486.9	1,834,093.7
95,841 < 115,320	75.0 < 80.0	585,755.8	273,525.6	1,811,963.7	191,176.1	141,915.9	84,334.4	6,669.3	67,687.2	82,142.2	3,245,170.2
115,320 < 178,352	80.0 < 90.0	1,748,775.2	939,660.0	4,501,381.0	694,948.7	501,860.4	230,339.8	18,874.0	129,338.4	246,503.1	9,011,680.6
178,352 < 257,222	90.0 < 95.0	1,550,056.2	937,713.6	2,452,880.8	883,287.2	602,875.3	198,209.5	19,138.3	70,985.9	224,030.9	6,939,177.8
257,222 < 646,489	95.0 < 99.0	3,165,970.8	2,256,007.9	2,337,012.5	3,693,802.7	1,996,970.1	349,731.1	42,143.3	75,746.3	503,532.0	14,420,916.9
646,489 < 987,906	99.0 < 99.5	761,999.0	844,292.0	298,458.9	2,165,935.8	1,062,974.5	105,717.7	12,593.5	8,961.5	194,471.0	5,455,403.9
987,906 < 2,755,027	99.5 < 99.9	904,435.7	1,557,532.7	270,807.4	4,643,278.5	2,575,147.7	135,761.7	42,517.1	5,920.7	418,649.2	10,554,050.8
At least 2,755,027	at least 99.9	524,463.4	3,348,555.8	109,105.5	10,447,701.9	4,594,778.0	129,338.9	65,920.9	63.5	746,427.3	19,966,355.2
Total		13,466,208.7	11,470,999.9	26,342,648.5	23,387,985.5	11,860,703.0	1,743,867.4	270,259.6	732,082.6	2,881,522.3	92,156,277.5

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.26b Income Source by Gross Income Level: Full-year Residents (Amounts, 000 \$)

New Jersey Gross Income Percentile Level		Net Profits from Business	Net Capital Gains	Gross Pension and Annuity Income	Distributive Share of Part- nership Income	Net Pro Rata Share of S-corp- oration Income	Net Income from Rents, Royalties, Patents, ...	Net Gambling Winnings	Alimony Received	Miscellaneous	Total Other Income
< 4,764	< 10.0	25.1	43.0	130.5	2.7	0.5	12.0	2.0	1.0	11.3	188.5
4,764 < 11,804	10.0 < 20.0	58.0	30.5	65.2	3.3	0.8	5.4	1.5	1.1	10.9	148.5
11,804 < 15,569	20.0 < 25.0	34.1	13.4	33.7	2.0	0.6	3.0	0.9	0.8	5.2	77.4
15,569 < 19,658	25.0 < 30.0	27.7	13.1	34.6	2.2	0.8	3.2	1.0	1.0	5.1	71.2
19,658 < 29,385	30.0 < 40.0	41.7	28.8	74.5	5.3	2.2	7.2	2.1	2.3	10.7	134.8
29,385 < 41,489	40.0 < 50.0	36.8	33.3	81.3	6.3	3.0	8.1	2.3	3.2	11.2	139.4
41,489 < 57,392	50.0 < 60.0	36.1	41.5	88.4	7.4	4.1	9.4	2.5	4.1	13.1	151.7
57,392 < 79,191	60.0 < 70.0	40.6	52.1	92.0	9.8	5.7	11.6	2.5	4.5	16.1	168.8
79,191 < 95,841	70.0 < 75.0	24.1	26.6	33.8	5.8	3.9	6.3	1.3	2.2	8.4	83.6
95,841 < 115,320	75.0 < 80.0	25.7	36.3	50.1	7.2	4.8	7.9	1.2	1.7	10.7	101.6
115,320 < 178,352	80.0 < 90.0	59.4	96.8	109.4	20.4	13.8	19.1	2.3	2.2	26.1	232.5
178,352 < 257,222	90.0 < 95.0	33.4	68.2	53.1	17.0	11.2	13.1	1.1	0.7	16.5	133.8
257,222 < 646,489	95.0 < 99.0	32.3	78.4	40.9	30.3	17.9	14.6	0.9	0.4	19.4	129.1
646,489 < 987,906	99.0 < 99.5	4.3	12.2	4.7	7.9	4.0	2.3	0.1	0.0	4.0	18.4
987,906 < 2,755,027	99.5 < 99.9	3.1	10.4	3.7	8.2	4.1	2.0	0.1	0.0	4.2	15.3
At least 2,755,027	at least 99.9	0.8	2.7	0.9	2.7	1.3	0.6	0.0	0.0	1.7	4.0
Total		483.3	587.2	896.8	138.4	78.7	125.8	21.9	25.1	174.4	1,798.7

Statistics of Income 2017 New Jersey Income Tax Returns for 2015

Table 1.27a Income Source by Taxable Income Level: Full-year Residents (Amounts, 000

New Jersey Taxable Income Level	Net Profits from Business	Net Capital Gains	Gross Pension and Annuity Income	Distributive Share of Part- nership Income	Net Pro Rata Share of S-corp- oration Income	Net Income from Rents, Royalties, Patents, ...	Net Gambling Winnings	Alimony Received	Miscellaneous	Total Other Income
Nontaxable										
= 0	54,605.7	143,248.5	2,170,443.0	14,669.5	4,862.2	85,891.4	5,214.7	11,282.6	43,914.6	2,534,132.3
0 < 5000	137,240.8	61,533.7	824,261.2	9,258.7	2,830.2	24,038.4	2,602.2	4,487.7	19,349.4	1,085,602.4
5000 < 10000	436,701.4	37,736.6	349,529.8	11,661.1	3,137.5	15,560.0	2,479.0	4,871.2	19,606.9	881,283.6
10000 < 15000	385,443.2	8,285.6	166,974.4	12,363.3	3,320.9	9,145.1	1,773.8	5,251.4	7,720.1	600,277.8
15000 < 20000	184,852.3	3,224.0	47,899.7	11,776.1	3,474.3	4,285.2	1,365.4	5,762.0	5,261.7	267,900.8
20000 < 25000	120,443.1	921.5	10,931.8	10,902.1	3,280.8	2,157.7	960.9	5,412.1	3,457.0	158,467.1
25000 < 30000	84,286.3	1,069.2	8,424.6	8,222.1	3,164.6	1,764.7	639.6	3,703.3	2,625.7	113,900.0
30000 < 35000	42,152.3	847.8	5,945.8	4,079.3	2,193.7	1,140.7	450.8	886.2	1,672.8	59,369.4
35000 < 40000	15,528.7	669.2	3,585.4	1,979.3	1,143.1	758.2	118.1	161.7	731.9	24,675.6
40000 < 50000	8,921.1	1,307.6	5,948.0	2,170.0	2,588.9	1,332.6	171.3	37.7	831.2	23,308.3
50000 < 70000	10,778.5	2,874.1	10,211.2	4,165.0	4,850.6	2,704.4	257.7	155.9	1,635.5	37,632.8
70000 < 75000	2,327.2	573.0	1,632.0	1,154.6	1,327.1	795.1	95.8	19.9	357.1	8,281.7
75000 < 80000	2,229.2	628.9	1,259.2	506.6	1,314.0	390.1	81.1	22.9	439.8	6,871.8
80000 < 100000	7,780.6	2,325.6	3,865.1	3,514.3	4,044.3	2,301.8	228.2	33.1	1,135.9	25,228.9
100000 < 150000	16,770.5	6,075.1	6,833.6	10,063.7	11,622.1	4,701.1	374.0	68.5	3,011.2	59,519.9
150000 < 200000	12,142.8	3,925.4	2,929.1	8,015.1	9,430.4	3,268.4	52.0	0.0	2,448.3	42,211.4
200000 < 500000	22,677.7	10,910.3	3,210.7	36,291.4	26,605.1	4,858.0	791.5	323.0	4,371.0	110,038.8
500000 < 1000000	7,277.6	5,158.2	249.2	24,399.0	10,159.2	2,569.2	11.9	2.6	1,267.0	51,093.8
1000000 < 1500000	2,792.5	289.4	383.3	11,773.1	416.8	0.0	0.0	0.0	5.0	15,660.1
1500000 < 2000000	1,115.2	2,423.0	197.2	13,314.5	3,517.7	17.7	0.0	0.0	191.5	20,776.8
2000000 < 5000000	1,475.5	6,325.6	250.9	37,010.9	8,827.8	275.1	4,791.8	0.0	2,438.0	61,395.6
5000000 < 10000000	0.0	224.6	3.0	33,936.7	0.0	0.0	0.0	0.0	8.9	34,173.1
At least 10000000	0.0	9.2	0.0	22,717.4	0.0	0.0	0.0	0.0	0.6	22,727.2
Total	1,557,542.3	300,586.0	3,624,968.4	293,943.7	112,111.3	167,954.9	22,459.9	42,481.7	122,481.0	6,244,529.3
= 0	93.6	280.9	4,433.0	27.4	11.9	99.7	9.3	4.0	31.7	4,991.7
0 < 5000	28,215.2	32,370.4	481,742.5	7,091.3	3,382.1	12,954.6	587.8	3,902.7	7,310.9	577,557.6
5000 < 10000	81,370.7	53,499.0	775,557.7	12,577.0	6,281.3	19,701.9	1,032.0	7,785.2	14,056.3	971,861.1
10000 < 15000	168,819.0	80,071.2	909,646.1	22,705.4	10,004.5	25,540.0	2,649.2	11,264.9	26,747.3	1,257,447.7
15000 < 20000	194,922.0	77,675.0	975,960.3	26,771.2	13,452.1	25,791.8	2,962.8	13,525.6	26,046.8	1,357,107.6
20000 < 25000	210,671.5	78,640.2	958,540.4	34,834.1	17,244.3	29,887.3	3,062.0	18,220.4	27,013.0	1,378,113.1
25000 < 30000	203,081.7	78,898.5	938,242.0	37,880.9	19,969.9	26,572.2	3,471.2	19,850.7	26,222.4	1,354,189.5
30000 < 35000	221,266.5	79,641.5	933,707.7	41,111.2	22,370.8	27,583.6	3,416.0	25,446.0	27,667.0	1,382,210.3
35000 < 40000	218,758.7	79,225.3	873,619.4	45,137.4	24,812.5	26,859.1	3,717.1	26,785.5	28,266.0	1,327,181.0
40000 < 50000	419,753.6	155,528.5	1,596,203.0	94,872.7	57,854.7	52,747.2	7,406.1	51,840.2	51,608.8	2,487,814.8
50000 < 70000	743,954.7	267,222.1	2,174,573.0	207,400.1	129,160.5	89,998.5	10,931.9	101,694.6	93,859.1	3,818,794.5
70000 < 75000	164,940.4	56,335.3	292,069.7	46,817.8	35,660.6	19,064.3	1,985.8	21,948.4	19,180.2	658,002.5
75000 < 80000	164,240.5	57,878.0	276,172.3	52,214.9	34,482.5	19,909.1	2,156.7	21,287.7	18,558.2	646,899.9
80000 < 100000	656,613.0	283,170.6	1,810,763.2	219,017.8	151,375.3	84,439.8	7,791.1	74,492.5	87,181.0	3,374,844.3
100000 < 150000	1,434,701.7	752,191.8	3,768,157.5	562,681.1	404,892.6	186,829.7	16,226.3	115,653.6	201,079.0	7,442,413.2
150000 < 200000	1,108,512.6	647,454.3	2,030,904.3	582,364.3	390,708.2	144,071.5	13,343.7	58,143.0	158,502.0	5,134,004.0
200000 < 500000	3,179,539.4	2,187,073.9	2,963,690.2	3,059,381.3	1,760,921.3	357,305.3	43,053.9	93,807.5	484,133.7	14,128,906.4
500000 < 1000000	1,360,042.7	1,380,224.3	601,398.5	3,329,519.4	1,650,072.1	171,838.3	21,365.0	18,474.7	313,234.5	8,846,169.4
1000000 < 1500000	465,199.2	645,207.6	135,933.5	2,026,656.1	1,030,121.5	64,723.3	23,855.6	2,244.2	169,852.8	4,563,793.9
1500000 < 2000000	184,804.2	424,302.9	60,306.9	1,197,012.0	699,999.4	35,497.4	1,075.0	1,138.3	115,170.1	2,719,306.2
2000000 < 5000000	416,501.2	1,211,585.9	93,910.7	3,223,677.1	2,033,233.2	71,647.7	23,318.2	2,079.2	348,123.1	7,424,076.4
5000000 < 10000000	156,569.3	713,841.8	27,852.4	1,717,396.4	1,110,159.1	38,041.4	40,637.8	12.0	229,331.8	4,033,842.0
At least 10000000	126,094.9	1,828,094.8	34,295.6	6,546,894.9	2,142,421.5	44,808.7	13,745.2	0.0	285,865.6	11,022,221.1
Total	11,908,666.5	11,170,413.9	22,717,680.1	23,094,041.8	11,748,591.8	1,575,912.4	247,799.6	689,600.9	2,759,041.3	85,911,748.2
	13,466,208.7	11,470,999.9	26,342,648.5	23,387,985.5	11,860,703.0	1,743,867.4	270,259.6	732,082.6	2,881,522.3	92,156,277.5

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 1.27b Income Source by Taxable Income Level: Full-year Residents (Returns,

000s)

New Jersey Taxable Income Level	Net Profits from Business	Net Capital Gains	Gross Pension and Annuity Income	Distributive Share of Part- nership Income	Net Pro Rata Share of S-corp- oration Income	Net Income from Rents, Royalties, Patents, ...	Net Gambling Winnings	Alimony Received	Miscellaneous	Total Other Income
Nontaxable										
= 0	15.3	40.0	163.1	3.4	0.7	13.9	1.9	1.2	10.5	192.4
0 < 5000	30.9	29.9	47.3	2.5	0.6	3.9	1.0	0.5	7.9	104.0
5000 < 10000	51.3	13.7	21.4	1.9	0.6	2.7	0.9	0.6	6.0	87.8
10000 < 15000	30.0	2.5	9.3	1.2	0.5	1.8	0.7	0.5	1.9	42.2
15000 < 20000	11.9	1.2	4.1	0.8	0.4	1.0	0.4	0.5	1.3	18.6
20000 < 25000	6.9	0.7	2.1	0.6	0.3	0.5	0.3	0.5	0.9	11.4
25000 < 30000	4.6	0.5	1.8	0.4	0.3	0.4	0.2	0.3	0.7	8.0
30000 < 35000	2.2	0.3	1.0	0.2	0.2	0.2	0.1	0.1	0.4	4.0
35000 < 40000	0.8	0.3	0.5	0.1	0.1	0.1	0.0	0.0	0.2	1.8
40000 < 50000	0.7	0.6	0.9	0.1	0.1	0.2	0.0	0.0	0.2	2.3
50000 < 70000	1.1	1.4	1.5	0.2	0.2	0.3	0.1	0.0	0.4	4.4
70000 < 75000	0.3	0.3	0.3	0.0	0.0	0.1	0.0	0.0	0.1	1.1
75000 < 80000	0.3	0.4	0.3	0.0	0.0	0.1	0.0	0.0	0.1	1.1
80000 < 100000	0.9	1.3	0.9	0.2	0.1	0.3	0.1	0.0	0.4	3.6
100000 < 150000	1.5	2.8	1.4	0.4	0.3	0.5	0.1	0.0	0.7	6.4
150000 < 200000	0.8	1.6	0.6	0.3	0.2	0.3	0.0	0.0	0.4	3.3
200000 < 500000	0.9	2.7	0.7	0.6	0.3	0.4	0.0	0.0	0.5	4.8
500000 < 1000000	0.1	0.4	0.1	0.2	0.1	0.0	0.0	0.0	0.1	0.6
1000000 < 1500000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000000 < 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	160.5	100.6	257.4	13.1	5.0	26.7	6.0	4.3	32.7	497.8
Taxable										
= 0	0.0	0.1	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.3
0 < 5000	2.5	6.6	18.9	0.9	0.3	1.5	0.2	0.3	1.4	21.9
5000 < 10000	7.7	11.2	29.8	1.5	0.6	2.4	0.4	0.5	2.9	41.2
10000 < 15000	15.6	16.8	34.1	2.4	0.8	3.0	0.7	0.8	5.7	61.0
15000 < 20000	14.7	14.9	33.8	2.4	1.0	3.0	0.8	0.8	5.0	57.4
20000 < 25000	13.9	14.0	31.8	2.5	1.2	3.1	0.8	1.0	4.6	54.2
25000 < 30000	12.5	13.3	30.3	2.4	1.2	3.0	0.8	1.1	4.3	50.9
30000 < 35000	12.7	13.3	29.8	2.4	1.3	3.0	0.8	1.3	4.4	51.2
35000 < 40000	12.1	12.9	27.4	2.5	1.4	3.0	0.8	1.4	4.3	48.7
40000 < 50000	22.3	24.4	48.8	4.8	2.8	5.5	1.5	2.6	8.1	89.1
50000 < 70000	36.9	42.6	70.6	8.5	5.2	9.4	2.3	4.2	14.1	143.2
70000 < 75000	7.7	8.9	12.1	1.8	1.3	2.1	0.4	0.8	2.7	28.1
75000 < 80000	7.4	8.7	11.0	1.9	1.2	2.0	0.4	0.7	2.7	26.5
80000 < 100000	27.5	37.6	51.3	7.8	5.0	8.1	1.4	2.0	11.2	106.2
100000 < 150000	49.8	79.7	94.0	16.3	11.0	15.7	2.1	2.1	21.9	196.7
150000 < 200000	27.6	52.6	46.3	12.3	8.1	10.2	1.0	0.6	13.1	110.0
200000 < 500000	40.1	94.2	55.6	31.1	19.3	17.5	1.2	0.6	22.6	161.9
500000 < 1000000	8.2	22.8	9.1	13.5	6.9	4.3	0.2	0.1	7.0	34.3
1000000 < 1500000	1.8	5.7	2.1	4.3	2.1	1.1	0.1	0.0	2.1	8.5
1500000 < 2000000	0.6	2.3	0.8	1.9	1.0	0.4	0.0	0.0	1.0	3.4
2000000 < 5000000	0.9	3.2	1.1	2.9	1.5	0.7	0.0	0.0	1.7	4.7
5000000 < 10000000	0.2	0.7	0.2	0.7	0.3	0.2	0.0	0.0	0.5	1.0
At least 10000000	0.1	0.4	0.1	0.4	0.2	0.1	0.0	0.0	0.3	0.5
Total	322.8	486.6	639.4	125.3	73.6	99.1	15.9	20.8	141.7	1,300.9
Total	483.3	587.2	896.8	138.4	78.7	125.8	21.9	25.1	174.4	1,798.7

Statistics of Income 2017: New Jersey Income Tax Returns for

[2015 Table 2.1: Number and Percentage of Exemptions by Filing](#)

Filing Status	Regular	Age 65 or Older	<u>Status</u>	Dependent Children	Dependent	Other Dependents	Total
			Blind or Disabled		College Student		
Single	603,940	20,327	3,927	774,082	63,775	110,829	1,576,880
Married, Filing Jointly	1,927,951	321,036	27,766	75,096	4,014	17,914	2,373,777
Married, Filing Separately	3,014,957	606,968	58,351	1,522,690	168,776	81,504	5,453,246
Head of Household	78,682	10,131	1,071	24,847	2,052	2,509	119,292
Surviving Spouse	2,517	347	77	3,900	697	120	7,658
Total	5,628,047	958,809	91,192	2,400,615	239,314	212,876	9,530,853
Filing Status							
Single	6.3%	0.2%	0.0%	8.1%	0.7%	1.2%	16.5%
Married, Filing Jointly	20.2%	3.4%	0.3%	0.8%	0.0%	0.2%	24.9%
Married, Filing Separately	31.6%	6.4%	0.6%	16.0%	1.8%	0.9%	57.2%
Head of Household	0.8%	0.1%	0.0%	0.3%	0.0%	0.0%	1.3%
Surviving Spouse	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Total	59.1%	10.1%	1.0%	25.2%	2.5%	2.2%	100.0%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 2.2a Value of Exemptions and Deductions by Filing Status

New Jersey Gross Income Level	New Jersey Gross Income			Exemptions and Deductions		
	Returns (000s)	Amount (m\$)	% Total GI	Amount (m\$)	% Total XDs	XDs % GI
Single						
= 0	91.8	0.0	0.0%	381.8	1.7%	-
0 < 5000	251.0	654.0	0.2%	400.8	1.8%	61.3%
5000 < 10000	224.2	1,658.6	0.5%	388.9	1.8%	23.4%
10000 < 15000	178.2	2,204.5	0.6%	435.2	2.0%	19.7%
15000 < 20000	144.6	2,517.1	0.7%	382.7	1.7%	15.2%
20000 < 25000	123.2	2,763.0	0.8%	341.6	1.5%	12.4%
25000 < 30000	107.2	2,940.2	0.8%	310.1	1.4%	10.5%
30000 < 35000	95.0	3,081.9	0.9%	280.1	1.3%	9.1%
35000 < 40000	84.1	3,149.4	0.9%	255.2	1.2%	8.1%
40000 < 50000	142.1	6,365.0	1.8%	438.3	2.0%	6.9%
50000 < 70000	206.1	12,185.9	3.4%	659.1	3.0%	5.4%
70000 < 75000	35.6	2,579.2	0.7%	118.3	0.5%	4.6%
75000 < 80000	30.6	2,372.5	0.7%	107.8	0.5%	4.5%
80000 < 100000	77.9	6,913.3	1.9%	245.1	1.1%	3.5%
100000 < 150000	85.1	10,156.2	2.8%	413.0	1.9%	4.1%
150000 < 200000	24.3	4,143.8	1.2%	156.9	0.7%	3.8%
200000 < 500000	22.0	6,253.5	1.7%	228.8	1.0%	3.7%
500000 < 1000000	3.3	2,181.1	0.6%	75.6	0.3%	3.5%
1000000 < 1500000	0.7	790.4	0.2%	35.0	0.2%	4.4%
1500000 < 2000000	0.3	453.5	0.1%	12.6	0.1%	2.8%
2000000 < 5000000	0.4	1,145.2	0.3%	25.7	0.1%	2.2%
5000000 < 10000000	0.1	596.2	0.2%	5.6	0.0%	0.9%
At least 10000000	0.0	895.5	0.2%	8.0	0.0%	0.9%
Total	1,927.8	75,999.9	21.2%	5,706.2	25.8%	7.5%
Married, Filing Jointly						
= 0	39.1	0.0	0.0%	284.1	1.3%	-
0 < 5000	19.8	49.6	0.0%	140.0	0.6%	282.0%
5000 < 10000	26.6	201.0	0.1%	184.6	0.8%	91.8%
10000 < 15000	34.7	435.7	0.1%	232.0	1.0%	53.2%
15000 < 20000	41.1	719.1	0.2%	274.3	1.2%	38.2%
20000 < 25000	40.5	911.1	0.3%	329.2	1.5%	36.1%
25000 < 30000	40.3	1,105.6	0.3%	329.9	1.5%	29.8%
30000 < 35000	40.1	1,302.0	0.4%	328.5	1.5%	25.2%
35000 < 40000	38.2	1,433.3	0.4%	319.5	1.4%	22.3%
40000 < 50000	73.8	3,318.5	0.9%	628.7	2.8%	18.9%
50000 < 70000	140.9	8,449.6	2.4%	1,205.4	5.4%	14.3%
70000 < 75000	35.0	2,539.7	0.7%	296.1	1.3%	11.7%
75000 < 80000	35.5	2,749.9	0.8%	300.1	1.4%	10.9%
80000 < 100000	117.1	10,531.4	2.9%	900.1	4.1%	8.5%
100000 < 150000	303.1	37,447.9	10.5%	2,591.0	11.7%	6.9%
150000 < 200000	187.7	32,398.1	9.0%	1,618.2	7.3%	5.0%
200000 < 500000	237.4	68,013.5	19.0%	2,238.1	10.1%	3.3%
500000 < 1000000	38.6	25,959.1	7.2%	521.6	2.4%	2.0%
1000000 < 1500000	8.7	10,475.8	2.9%	157.3	0.7%	1.5%
1500000 < 2000000	3.4	5,781.5	1.6%	78.7	0.4%	1.4%
2000000 < 5000000	4.5	13,396.4	3.7%	140.2	0.6%	1.0%
5000000 < 10000000	1.0	6,549.7	1.8%	49.4	0.2%	0.8%
At least 10000000	0.4	12,956.1	3.6%	33.1	0.1%	0.3%
Total	1,507.6	246,724.7	68.9%	13,180.0	59.5%	5.3%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 2.2a Value of Exemptions and Deductions by Filing Status

New Jersey Gross Income Level	New Jersey Gross Income			Exemptions and Deductions		
	Returns (000s)	Amount (m\$)	% Total GI	Amount (m\$)	% Total XDs	XDs % GI
Married, Filing Separately						
= 0	2.6	0.0	0.0%	8.0	0.0%	-
0 < 5000	2.7	6.9	0.0%	5.8	0.0%	83.3%
5000 < 10000	3.3	25.2	0.0%	7.3	0.0%	29.0%
10000 < 15000	3.8	47.0	0.0%	11.8	0.1%	25.2%
15000 < 20000	3.9	68.2	0.0%	11.4	0.1%	16.8%
20000 < 25000	4.0	89.7	0.0%	12.3	0.1%	13.7%
25000 < 30000	4.0	110.2	0.0%	12.8	0.1%	11.6%
30000 < 35000	4.1	133.1	0.0%	13.4	0.1%	10.0%
35000 < 40000	4.1	155.0	0.0%	13.8	0.1%	8.9%
40000 < 50000	8.0	360.7	0.1%	29.1	0.1%	8.1%
50000 < 70000	13.5	801.3	0.2%	52.4	0.2%	6.5%
70000 < 75000	2.6	186.5	0.1%	10.3	0.0%	5.5%
75000 < 80000	2.3	180.9	0.1%	9.6	0.0%	5.3%
80000 < 100000	7.0	621.2	0.2%	29.5	0.1%	4.7%
100000 < 150000	7.7	919.7	0.3%	37.8	0.2%	4.1%
150000 < 200000	2.1	357.0	0.1%	12.9	0.1%	3.6%
200000 < 500000	2.1	628.7	0.2%	22.4	0.1%	3.6%
500000 < 1000000	0.5	312.1	0.1%	8.4	0.0%	2.7%
1000000 < 1500000	0.1	144.6	0.0%	4.2	0.0%	2.9%
1500000 < 2000000	0.1	88.4	0.0%	1.8	0.0%	2.1%
2000000 < 5000000	0.1	259.8	0.1%	4.0	0.0%	1.5%
5000000 < 10000000	0.0	115.4	0.0%	2.1	0.0%	1.8%
At least 10000000	0.0	612.7	0.2%	0.6	0.0%	0.1%
Total	78.7	6,224.5	1.7%	321.8	1.5%	5.2%
Head of Household						
= 0	4.6	0.0	0.0%	20.9	0.1%	-
0 < 5000	14.2	41.0	0.0%	50.7	0.2%	123.5%
5000 < 10000	34.2	268.5	0.1%	116.6	0.5%	43.4%
10000 < 15000	66.5	827.5	0.2%	232.6	1.1%	28.1%
15000 < 20000	64.8	1,123.8	0.3%	241.0	1.1%	21.4%
20000 < 25000	52.7	1,182.2	0.3%	211.6	1.0%	17.9%
25000 < 30000	47.0	1,290.0	0.4%	198.0	0.9%	15.3%
30000 < 35000	42.3	1,371.8	0.4%	186.9	0.8%	13.6%
35000 < 40000	35.1	1,312.9	0.4%	162.5	0.7%	12.4%
40000 < 50000	54.6	2,441.8	0.7%	264.3	1.2%	10.8%
50000 < 70000	74.9	4,435.1	1.2%	382.6	1.7%	8.6%
70000 < 75000	13.8	999.0	0.3%	74.4	0.3%	7.4%
75000 < 80000	12.0	932.2	0.3%	67.3	0.3%	7.2%
80000 < 100000	34.1	3,040.2	0.8%	198.1	0.9%	6.5%
100000 < 150000	34.5	4,114.5	1.1%	240.9	1.1%	5.9%
150000 < 200000	9.4	1,592.7	0.4%	89.4	0.4%	5.6%
200000 < 500000	7.7	2,167.4	0.6%	116.3	0.5%	5.4%
500000 < 1000000	1.1	756.6	0.2%	39.9	0.2%	5.3%
1000000 < 1500000	0.2	285.2	0.1%	13.3	0.1%	4.6%
1500000 < 2000000	0.1	140.4	0.0%	2.8	0.0%	2.0%
2000000 < 5000000	0.1	311.1	0.1%	9.2	0.0%	3.0%
5000000 < 10000000	0.0	136.3	0.0%	3.1	0.0%	2.3%
At least 10000000	0.0	300.9	0.1%	0.9	0.0%	0.3%
Total	603.8	29,071.0	8.1%	2,923.2	13.2%	10.1%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

[Table 2.2a Value of Exemptions and Deductions by Filing Status](#)

New Jersey Gross Income Level	New Jersey Gross Income			Exemptions and Deductions		
	Returns (000s)	Amount (m\$)	% Total GI	Amount (m\$)	% Total XDs	XDs % GI
Surviving Spouse						
= 0	0.1	0.0	0.0%	0.4	0.0%	-
0 < 5000	0.1	0.2	0.0%	0.4	0.0%	211.6%
5000 < 10000	0.1	0.7	0.0%	0.5	0.0%	73.6%
10000 < 15000	0.1	1.7	0.0%	0.6	0.0%	36.1%
15000 < 20000	0.1	2.6	0.0%	0.8	0.0%	30.1%
20000 < 25000	0.1	2.4	0.0%	0.7	0.0%	29.8%
25000 < 30000	0.1	3.2	0.0%	0.9	0.0%	27.2%
30000 < 35000	0.1	4.0	0.0%	0.9	0.0%	23.4%
35000 < 40000	0.1	3.7	0.0%	0.7	0.0%	19.5%
40000 < 50000	0.2	8.7	0.0%	1.5	0.0%	16.9%
50000 < 70000	0.4	22.0	0.0%	3.0	0.0%	13.8%
70000 < 75000	0.1	5.1	0.0%	0.5	0.0%	10.6%
75000 < 80000	0.1	5.0	0.0%	0.5	0.0%	10.0%
80000 < 100000	0.2	20.1	0.0%	1.7	0.0%	8.5%
100000 < 150000	0.3	41.2	0.0%	2.7	0.0%	6.7%
150000 < 200000	0.1	19.0	0.0%	1.1	0.0%	5.6%
200000 < 500000	0.1	34.4	0.0%	1.2	0.0%	3.5%
500000 < 1000000	0.0	17.2	0.0%	0.2	0.0%	1.3%
1000000 < 1500000	0.0	6.6	0.0%	0.0	0.0%	0.6%
1500000 < 2000000	0.0	8.8	0.0%	0.0	0.0%	0.4%
2000000 < 5000000	0.0	13.1	0.0%	0.0	0.0%	0.2%
Total	2.5	219.5	0.1%	18.6	0.1%	8.5%
Total	4,120.4	358,239.6	100.0%	22,149.8	100.0%	6.2%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 2.2b Value of Exemptions and Deductions: Full-years

New Jersey Gross Income Percentile Level	<u>Residents</u>			Exemptions and Deductions	% Total XDs	XDs % GI	
	New Jersey Gross Income Returns (000s)	New Jersey Gross Income Amount (m\$)	% Total GI				
< 4,764	< 10.0	412.0	683.4	0.2%	1,261.4	5.7%	184.6%
4,764 < 11,804	10.0 < 20.0	412.0	3,413.8	1.0%	1,064.6	4.8%	31.2%
11,804 < 15,569	20.0 < 25.0	206.0	2,821.1	0.8%	693.1	3.1%	24.6%
15,569 < 19,658	25.0 < 30.0	206.0	3,617.0	1.0%	734.8	3.3%	20.3%
19,658 < 29,385	30.0 < 40.0	412.1	10,032.8	2.8%	1,705.4	7.7%	17.0%
29,385 < 41,489	40.0 < 50.0	412.0	14,492.2	4.0%	1,880.5	8.5%	13.0%
41,489 < 57,392	50.0 < 60.0	412.0	20,231.9	5.6%	2,053.0	9.3%	10.1%
57,392 < 79,191	60.0 < 70.0	412.1	27,857.0	7.8%	2,301.6	10.4%	8.3%
79,191 < 95,841	70.0 < 75.0	206.0	17,933.4	5.0%	1,193.1	5.4%	6.7%
95,841 < 115,320	75.0 < 80.0	206.0	21,718.8	6.1%	1,457.1	6.6%	6.7%
115,320 < 178,352	80.0 < 90.0	412.0	58,733.2	16.4%	3,286.4	14.8%	5.6%
178,352 < 257,222	90.0 < 95.0	206.0	43,497.5	12.1%	1,806.9	8.2%	4.2%
257,222 < 646,489	95.0 < 99.0	164.8	61,161.2	17.1%	1,784.7	8.1%	2.9%
646,489 < 987,906	99.0 < 99.5	20.6	16,177.3	4.5%	332.6	1.5%	2.1%
987,906 < 2,755,027	99.5 < 99.9	16.5	24,640.6	6.9%	392.8	1.8%	1.6%
At least 2,755,027	at least 99.9	4.1	31,239.1	8.7%	201.9	0.9%	0.6%
Total		4,120.4	358,250.2	100.0%	22,149.8	100.0%	6.2%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 2.16a Exemptions and Deductions by Gross Income Percentile Level: Amounts (000\$)

New Jersey Gross Income Percentile Level	New Jersey Gross Income	Regular	Aged	Blind or Disabled	Dependent Children	Dependent College Student	Other Dependents	Total Exemptions	Unreimbursed Medical Expenses	Alimony Paid	Qualified Conservaion Conribuion	Health Enterprise Zone	Business Calculation Adjustment	Total Deductions	Total Exemptions and Deductions	Excess Exemptions and Deductions	Taxable Income	
< 4,764	< 10.0	683,425.5	469,857.0	193,200.0	22,806.0	50,694.0	2,419.0	6,324.0	745,300.0	510,192.1	3,387.0	10.2	11.1	2,499.5	516,099.9	1,261,399.9	927,445.0	349,470.6
4,764 < 11,804	10.0 < 20.0	3,413,787.7	451,743.0	86,470.0	10,680.0	166,674.0	5,733.0	13,111.5	734,410.5	323,271.1	2,096.1	35.7	38.1	4,734.6	330,175.6	1,064,586.1	149,616.7	2,498,818.3
11,804 < 15,569	20.0 < 25.0	2,821,053.0	233,472.0	43,794.0	4,704.0	160,543.5	5,365.0	11,061.0	458,939.5	228,012.5	1,841.0	29.4	2.4	4,278.3	234,163.7	693,103.2	56,658.5	2,184,608.4
15,569 < 19,658	25.0 < 30.0	3,616,991.3	239,451.0	44,292.0	4,154.0	177,486.0	5,734.0	14,476.5	485,593.5	241,695.4	2,404.9	83.7	14.0	5,005.2	249,203.0	734,796.5	42,880.4	2,925,075.2
19,658 < 29,385	30.0 < 40.0	10,032,811.5	491,020.0	92,319.0	8,234.0	337,852.5	13,330.0	37,411.5	980,167.0	701,554.2	6,982.9	435.4	37.6	16,271.5	725,281.7	1,705,448.7	83,929.5	8,411,292.3
29,385 < 41,489	40.0 < 50.0	14,492,210.9	506,451.0	94,080.0	8,500.0	329,967.0	16,349.0	44,385.0	999,732.0	847,865.8	11,089.2	929.9	51.9	20,801.2	880,738.0	1,880,470.0	59,197.5	12,670,938.4
41,489 < 57,392	50.0 < 60.0	20,231,901.0	527,092.0	95,096.0	8,669.0	298,675.5	18,417.0	43,755.0	991,704.5	1,014,589.7	19,204.8	942.5	80.8	26,451.4	1,061,269.1	2,052,973.6	48,260.9	18,227,188.3
57,392 < 79,191	60.0 < 70.0	27,856,983.7	565,283.0	88,897.0	8,693.0	321,523.5	22,541.0	40,749.0	1,047,686.5	1,179,695.5	35,387.7	1,024.3	61.6	37,742.8	1,253,911.9	2,301,598.4	33,404.6	25,588,789.9
79,191 < 95,841	70.0 < 75.0	17,933,363.7	305,034.0	19,556.0	3,150.0	213,973.5	15,721.0	21,177.0	578,611.5	557,258.1	31,389.0	316.0	133.8	25,393.5	614,490.4	1,193,101.9	3,751.4	16,744,013.2
95,841 < 115,320	75.0 < 80.0	21,718,826.7	333,599.0	40,224.0	3,615.0	230,766.0	18,581.0	19,659.0	646,444.0	734,543.4	42,306.4	391.8	30.2	33,334.4	810,606.1	1,457,050.1	27,104.0	20,288,880.6
115,320 < 178,352	80.0 < 90.0	58,733,229.2	730,989.0	82,583.0	5,340.0	578,847.0	50,690.0	36,994.5	1,485,443.5	1,571,060.5	130,625.2	975.9	350.3	97,956.0	1,800,967.9	3,286,411.4	7,008.8	55,453,826.6
178,352 < 257,222	90.0 < 95.0	43,497,459.9	385,542.0	36,860.0	1,532.0	347,443.5	31,748.0	17,694.0	820,819.5	790,692.3	101,913.4	257.6	241.5	92,982.8	986,087.6	1,806,907.1	1,899.6	41,692,452.4
257,222 < 646,489	95.0 < 99.0	61,161,184.0	310,645.0	32,160.0	941.0	302,191.5	25,789.0	10,854.0	682,580.5	671,241.2	211,384.8	658.5	3,467.4	215,319.2	1,102,071.2	1,784,651.7	1,760.0	59,378,292.3
646,489 < 987,906	99.0 < 99.5	16,177,326.5	38,922.0	4,396.0	92.0	41,529.0	3,453.0	921.0	89,313.0	100,046.9	60,583.2	4.5	1,923.8	80,679.0	243,237.3	332,550.3	989.3	15,845,765.5
987,906 < 2,755,027	99.5 < 99.9	24,640,565.7	31,214.0	3,721.0	69.0	34,389.0	2,754.0	624.0	72,771.0	97,217.7	79,690.4	1,242.4	5,503.3	136,359.4	320,013.3	392,784.3	8,128.9	24,255,910.4
At least 2,755,027	at least 99.9	31,239,121.7	7,733.0	1,161.0	13.0	8,367.0	690.0	117.0	18,081.0	28,178.1	31,950.2	0.0	0.0	123,730.8	183,859.0	201,940.0	1,308.3	31,038,490.0
Total		358,250,242.2	5,628,047.0	958,809.0	91,192.0	3,600,922.5	239,314.0	319,314.0	10,837,597.5	9,597,114.6	772,236.2	7,337.8	11,947.7	923,539.5	11,312,175.9	22,149,773.4	1,453,343.3	337,553,812.1

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 2.16b Exemptions and Deductions by Gross Income Percentile Level: Amounts (000\$)

New Jersey Gross Income Percentile Class	New Jersey Gross Income	Regular	Aged	Blind or Disabled	Dependent Children	Dependent College Student	Other Dependents	Total Exemptions	Unreimbursed Medical Expenses	Alimony Paid	Qualified Conservation Contribution	Health Enterprise Zone	Business Calculation Adjustment	Total Deductions	Total Exemptions and Deductions	Excess Exemptions and Deductions	Taxable Income
< 4,764	< 10.0	412.0	412.0	152.1	21.3	23.5	2.1	3.7	412.0	91.5	0.4	0.0	3.3	92.6	412.0	216.8	194.8
4,764 < 11,804	10.0 < 20.0	412.0	412.0	67.5	10.2	79.0	5.2	7.6	412.0	57.1	0.3	0.0	3.3	58.9	412.0	20.1	391.9
11,804 < 15,569	20.0 < 25.0	206.0	206.0	33.7	4.4	63.9	4.7	6.2	206.0	42.7	0.2	0.0	2.5	44.0	206.0	5.0	201.0
15,569 < 19,658	25.0 < 30.0	206.0	206.0	33.6	3.9	68.5	5.0	7.7	206.0	46.4	0.3	0.0	2.6	47.7	206.0	2.9	203.1
19,658 < 29,385	30.0 < 40.0	412.1	412.1	68.8	7.9	131.7	11.8	19.1	412.1	133.2	0.7	0.1	7.8	136.8	412.1	3.9	408.2
29,385 < 41,489	40.0 < 50.0	412.0	412.0	69.0	8.2	127.9	14.4	22.3	412.0	162.0	1.1	0.2	9.1	166.2	412.0	2.1	410.0
41,489 < 57,392	50.0 < 60.0	412.0	412.0	68.5	8.4	117.7	16.2	22.7	412.0	186.0	1.9	0.2	11.1	190.8	412.0	1.3	410.8
57,392 < 79,191	60.0 < 70.0	412.1	412.1	62.9	8.5	129.7	19.8	21.7	412.1	199.0	3.2	0.2	14.8	205.7	412.1	0.9	411.2
79,191 < 95,841	70.0 < 75.0	206.0	206.0	15.6	3.1	84.4	13.7	11.3	206.0	97.6	2.4	0.1	9.0	102.3	206.0	0.1	205.9
95,841 < 115,320	75.0 < 80.0	206.0	206.0	28.0	3.5	89.2	16.0	10.5	206.0	106.7	2.8	0.1	10.9	112.4	206.0	0.2	205.8
115,320 < 178,352	80.0 < 90.0	412.0	412.0	56.3	5.2	214.3	42.8	19.5	412.0	210.9	6.5	0.1	28.7	225.8	412.0	0.2	411.8
178,352 < 257,222	90.0 < 95.0	206.0	206.0	24.9	1.5	123.8	26.3	9.1	206.0	92.2	3.5	0.1	20.1	103.7	206.0	0.0	206.0
257,222 < 646,489	95.0 < 99.0	164.8	164.8	21.4	0.9	102.9	21.0	5.6	164.8	55.4	4.0	0.0	25.4	72.6	164.8	0.0	164.8
646,489 < 987,906	99.0 < 99.5	20.6	20.6	2.9	0.1	13.2	2.7	0.5	20.6	5.2	0.7	0.0	4.6	8.7	20.6	0.0	20.6
987,906 < 2,755,027	99.5 < 99.9	16.5	16.5	2.4	0.1	10.5	2.2	0.3	16.5	4.2	0.6	0.0	4.3	7.5	16.5	0.0	16.5
At least 2,755,027	at least 99.9	4.1	4.1	0.8	0.0	2.4	0.5	0.1	4.1	1.0	0.1	0.0	1.3	2.0	4.1	0.0	4.1
Total		4,120.4	4,120.4	708.5	87.3	1,382.6	204.5	167.9	4,120.4	1,491.1	28.7	1.3	0.2	1,577.8	4,120.4	253.4	3,866.6

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 3.1b Amount of Net Charged Tax by Gross Income Percentile Level - Full-year

New Jersey Gross Income Percentile Level		Returns (000s)	Schedule Tax Tax (mil \$)	Credit for		Sheltered Workspace Credit (mil \$)	Balance of Tax (mil \$)	Estimated Tax Penalty (mil \$)	Use Tax Due on Out-of-state Purchases (mil \$)	Total Tax and Penalties (mil \$)	Property Tax Credit (mil \$)	Earned Income Credit (mil \$)	Net Charged Tax (mil \$)
				Income Taxes Paid to Other Jurisdictions (mil \$)									
< 4,764	< 10.0	412.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.6	8.1	-11.6
4,764 < 11,804	10.0 < 20.0	412.0	8.4	0.3	0.0	8.2	0.8	0.0	9.0	2.1	74.5	-67.7	
11,804 < 15,569	20.0 < 25.0	206.0	19.6	0.8	0.0	18.8	0.0	0.0	18.8	1.8	74.7	-57.7	
15,569 < 19,658	25.0 < 30.0	206.0	24.5	1.2	0.0	23.3	0.0	0.0	23.3	1.8	75.7	-54.2	
19,658 < 29,385	30.0 < 40.0	412.1	112.5	4.6	0.0	108.0	0.0	0.0	108.1	6.9	113.7	-12.5	
29,385 < 41,489	40.0 < 50.0	412.0	184.1	11.3	0.0	173.1	0.4	0.1	173.6	5.9	58.0	109.6	
41,489 < 57,392	50.0 < 60.0	412.0	333.3	33.9	0.0	300.7	0.3	0.1	301.1	3.1	10.2	287.8	
57,392 < 79,191	60.0 < 70.0	412.1	577.8	77.0	0.0	503.2	0.5	0.1	503.9	1.1	0.8	501.9	
79,191 < 95,841	70.0 < 75.0	206.0	424.8	70.2	0.0	357.1	0.3	0.1	357.5	0.2	0.1	357.2	
95,841 < 115,320	75.0 < 80.0	206.0	573.4	91.4	0.0	485.0	0.5	0.1	485.6	0.1	0.1	485.4	
115,320 < 178,352	80.0 < 90.0	412.0	1,891.1	318.2	0.0	1,579.3	1.9	0.3	1,581.5	0.1	0.0	1,581.3	
178,352 < 257,222	90.0 < 95.0	206.0	1,757.0	345.8	0.0	1,414.8	1.9	0.2	1,416.9	0.0	0.0	1,416.9	
257,222 < 646,489	95.0 < 99.0	164.8	3,078.9	763.8	0.0	2,318.0	3.9	0.4	2,322.3	0.0	0.0	2,322.2	
646,489 < 987,906	99.0 < 99.5	20.6	1,056.7	299.2	0.0	757.7	1.4	0.1	759.1	0.0	0.0	759.1	
987,906 < 2,755,027	99.5 < 99.9	16.5	1,883.7	536.9	0.0	1,346.8	2.5	0.1	1,349.5	0.0	0.0	1,349.5	
At least 2,755,027	at least 99.9	4.1	2,711.3	767.8	0.0	1,943.5	2.2	2.6	1,948.3	0.0	0.0	1,948.3	
Total		4,120.4	14,637.1	3,322.3	0.0	11,337.6	16.4	4.3	11,358.3	26.7	415.9	10,915.7	

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 3.2a Average Tax and Effective Tax Rates by Gross Income Level

Taxability Status New Jersey Gross Income Class	New Jersey Gross Income			Net Charged Tax			Effective Tax Rate
	Returns (000s)	Amount (mil \$)	Average	Returns	Amount (m\$)	Average	
Nontaxable							
= 0	138.1	0.0	0	54.6	-3.4	-62	-
0 < 5000	287.4	750.7	2,612	71.7	-9.1	-128	-1.2%
5000 < 10000	287.9	2,150.8	7,470	117.2	-41.2	-352	-1.9%
10000 < 15000	129.8	1,606.1	12,370	101.2	-90.5	-894	-5.6%
15000 < 20000	119.0	2,068.3	17,386	84.0	-94.8	-1,128	-4.6%
20000 < 25000	66.0	1,480.0	22,420	61.3	-53.0	-864	-3.6%
25000 < 30000	56.6	1,553.0	27,433	53.4	-32.6	-610	-2.1%
30000 < 35000	39.4	1,270.2	32,233	36.8	-16.7	-454	-1.3%
35000 < 40000	22.8	850.5	37,244	19.9	-6.5	-330	-0.8%
40000 < 50000	20.1	886.9	44,161	12.1	-2.7	-224	-0.3%
50000 < 70000	23.1	1,376.0	59,538	3.8	-0.5	-120	0.0%
70000 < 75000	5.3	381.3	72,510	0.4	0.0	-101	0.0%
75000 < 80000	5.1	396.5	77,443	0.3	0.0	-83	0.0%
80000 < 100000	16.0	1,435.5	89,455	0.3	0.0	-73	0.0%
100000 < 150000	24.2	2,945.1	121,870	0.4	0.0	-58	0.0%
150000 < 200000	11.1	1,913.9	172,081	0.1	0.0	-60	0.0%
200000 < 500000	12.7	3,606.3	283,448	0.0	0.0	-43	0.0%
500000 < 1000000	1.3	802.9	604,136	0.0	0.0	-58	0.0%
1000000 < 1500000	0.0	45.6	1,231,137	0.0	0.0	-	0.0%
1500000 < 2000000	0.0	26.4	1,759,251	0.0	0.0	-	0.0%
2000000 < 5000000	0.1	155.1	2,872,296	0.0	0.0	-	0.0%
5000000 < 10000000	0.0	47.0	6,720,469	0.0	0.0	-	0.0%
At least 10000000	0.0	23.0	22,965,755	0.0	0.0	-	0.0%
Total	1,266.2	25,771.2	20,354	617.5	-351.1	-569	-1.4%
Taxable							
= 0	0.1	0.0	0	0.104	0.0	39	-
0 < 5000	0.4	1.1	2,509	0.441	0.0	43	1.7%
5000 < 10000	0.4	3.2	7,568	0.426	0.7	1,725	22.8%
10000 < 15000	153.4	1,910.4	12,457	153.357	18.4	120	1.0%
15000 < 20000	135.6	2,362.5	17,427	135.562	25.3	186	1.1%
20000 < 25000	154.5	3,468.4	22,452	154.483	36.3	235	1.0%
25000 < 30000	141.9	3,896.2	27,453	141.922	42.9	302	1.1%
30000 < 35000	142.2	4,622.5	32,501	142.226	50.7	357	1.1%
35000 < 40000	138.8	5,203.7	37,480	138.84	59.9	431	1.2%
40000 < 50000	258.7	11,607.8	44,874	258.678	159.3	616	1.4%
50000 < 70000	412.7	24,517.9	59,409	412.697	438.2	1,062	1.8%
70000 < 75000	81.8	5,928.1	72,459	81.813	116.6	1,426	2.0%
75000 < 80000	75.5	5,843.8	77,444	75.459	117.1	1,552	2.0%
80000 < 100000	220.3	19,690.7	89,393	220.272	427.4	1,940	2.2%
100000 < 150000	406.7	49,734.3	122,290	406.693	1,300.3	3,197	2.6%
150000 < 200000	212.5	36,596.7	172,254	212.457	1,139.4	5,363	3.1%
200000 < 500000	256.6	73,491.3	286,357	256.642	2,753.8	10,730	3.7%
500000 < 1000000	42.1	28,423.2	675,553	42.074	1,303.6	30,983	4.6%
1000000 < 1500000	9.7	11,657.1	1,204,498	9.678	621.4	64,209	5.3%
1500000 < 2000000	3.7	6,446.1	1,720,345	3.747	369.4	98,586	5.7%
2000000 < 5000000	5.0	14,970.6	2,966,825	5.046	865.2	171,462	5.8%
5000000 < 10000000	1.1	7,350.5	6,787,184	1.083	430.8	397,774	5.9%
At least 10000000	0.5	14,752.9	28,047,274	0.526	990.1	1,882,376	6.7%
Total	2,854.2	332,479.0	116,487	2,854.2	11,266.8	3,947	3.4%
All Returns							
= 0	138.2	0.0	0	54.7	-3.4	-62	-
0 < 5000	287.8	751.8	2,612	72.1	-9.1	-127	-1.2%
5000 < 10000	288.3	2,154.0	7,470	117.6	-40.5	-344	-1.9%
10000 < 15000	283.2	3,516.4	12,417	254.6	-72.1	-283	-2.1%
15000 < 20000	254.5	4,430.8	17,408	219.6	-69.5	-316	-1.6%
20000 < 25000	220.5	4,948.4	22,442	215.8	-16.7	-78	-0.3%
25000 < 30000	198.5	5,449.2	27,447	195.4	10.3	53	0.2%
30000 < 35000	181.6	5,892.8	32,443	179.0	34.0	190	0.6%
35000 < 40000	161.7	6,054.2	37,446	158.7	53.3	336	0.9%
40000 < 50000	278.8	12,494.7	44,822	270.7	156.6	578	1.3%
50000 < 70000	435.8	25,894.0	59,416	416.5	437.7	1,051	1.7%
70000 < 75000	87.1	6,309.4	72,462	82.2	116.6	1,418	1.8%
75000 < 80000	80.6	6,240.4	77,444	75.7	117.1	1,546	1.9%
80000 < 100000	236.3	21,126.2	89,397	220.6	427.3	1,937	2.0%
100000 < 150000	430.9	52,679.4	122,266	407.1	1,300.3	3,194	2.5%
150000 < 200000	223.6	38,510.5	172,246	212.5	1,139.4	5,361	3.0%
200000 < 500000	269.4	77,097.6	286,220	256.7	2,753.8	10,728	3.6%
500000 < 1000000	43.4	29,226.1	673,366	42.1	1,303.6	30,979	4.5%
1000000 < 1500000	9.7	11,702.7	1,204,600	9.7	621.4	64,209	5.3%
1500000 < 2000000	3.8	6,472.5	1,720,500	3.7	369.4	98,586	5.7%
2000000 < 5000000	5.1	15,125.7	2,965,824	5.0	865.2	171,462	5.7%
5000000 < 10000000	1.1	7,397.6	6,786,756	1.1	430.8	397,774	5.8%
At least 10000000	0.5	14,775.8	28,037,632	0.5	990.1	1,882,376	6.7%
Total	4,120.4	358,250.2	86,946	3,471.7	10,915.7	3,144	3.0%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 3.2b Average Tax and Effective Tax Rates by Gross Income Percentile Level

Taxability Status	New Jersey Gross Income			Net Charged Tax			Effective Tax Rate		
	New Jersey Gross Income Percentile	Returns	Amount (m\$)	Average	Returns	Amount (m\$)		Average	
	< 4,764	< 10.0	412.0	683.4	1,659	122.2	-11.6	-95	-1.7%
	4,764 < 11,804	10.0 < 20.0	412.0	3,413.8	8,285	221.4	-67.7	-306	-2.0%
	11,804 < 15,569	20.0 < 25.0	206.0	2,821.1	13,695	184.1	-57.7	-314	-2.0%
	15,569 < 19,658	25.0 < 30.0	206.0	3,617.0	17,556	177.4	-54.2	-306	-1.5%
	19,658 < 29,385	30.0 < 40.0	412.1	10,032.8	24,348	402.1	-12.5	-31	-0.1%
	29,385 < 41,489	40.0 < 50.0	412.0	14,492.2	35,173	405.0	109.6	271	0.8%
	41,489 < 57,392	50.0 < 60.0	412.0	20,231.9	49,101	398.0	287.8	723	1.4%
	57,392 < 79,191	60.0 < 70.0	412.1	27,857.0	67,606	390.9	501.9	1,284	1.8%
	79,191 < 95,841	70.0 < 75.0	206.0	17,933.4	87,046	192.4	357.2	1,857	2.0%
	95,841 < 115,320	75.0 < 80.0	206.0	21,718.8	105,426	194.0	485.4	2,502	2.2%
	115,320 < 178,352	80.0 < 90.0	412.0	58,733.2	142,541	390.3	1,581.3	4,052	2.7%
	178,352 < 257,222	90.0 < 95.0	206.0	43,497.5	211,128	196.1	1,416.9	7,227	3.3%
	257,222 < 646,489	95.0 < 99.0	164.8	61,161.2	371,088	157.3	2,322.2	14,766	3.8%
	646,489 < 987,906	99.0 < 99.5	20.6	16,177.3	785,231	20.2	759.1	37,509	4.7%
	987,906 < 2,755,027	99.5 < 99.9	16.5	24,640.6	1,495,089	16.4	1,349.5	82,300	5.5%
	At least 2,755,027	at least 99.9	4.1	31,239.1	7,580,471	4.1	1,948.3	476,238	6.2%
	Total		4,120.4	358,250.2	86,946	3,471.7	10,915.7	3,144	3.0%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015 [Table](#)

3.2c Average Tax and Effective Tax Rates by Age- and Tax Brackets

Age Bracket	Tax Bracket	New Jersey Gross Income			Net Charged Tax			Effective Tax Rate
		Returns	Amount (m\$)	Average	Returns	Amount (m\$)	Average	
Non-senior	1.4%	1,120.0	12,974.6	11,584	718.8	-235.1	-327	-1.8%
	1.75%	643.6	23,563.3	36,613	634.1	184.0	290	0.8%
	2.45%	173.8	12,234.0	70,379	166.3	163.0	981	1.3%
	3.5%	152.2	9,804.6	64,409	145.3	143.3	986	1.5%
	5.525%	745.9	70,843.8	94,981	704.6	1,618.5	2,297	2.3%
	6.37%	525.8	108,892.8	207,088	491.6	3,635.6	7,396	3.3%
	8.97%	50.6	69,481.6	1,373,453	49.3	3,648.5	73,959	5.3%
		3,411.9	307,794.8	90,211	2,909.9	9,157.7	3,147	3.0%
Senior	1.4%	386.0	4,665.4	12,087	244.5	6.0	24	0.1%
	1.75%	111.3	5,131.0	46,101	110.0	51.3	466	1.0%
	2.45%	26.5	1,971.7	74,305	25.8	25.3	982	1.3%
	3.5%	16.4	1,123.6	68,643	16.0	15.4	963	1.4%
	5.525%	91.9	9,717.9	105,699	90.1	228.0	2,530	2.3%
	6.37%	67.8	14,961.0	220,700	66.9	591.2	8,844	4.0%
	8.97%	8.5	12,884.9	1,508,422	8.5	840.6	98,802	6.5%
		708.5	50,455.5	71,219	561.8	1,757.9	3,129	3.5%
Total	1.4%	1,506.0	17,640.0	11,713	963.3	-229.1	-238	-1.3%
	1.75%	754.9	28,694.2	38,012	744.1	235.3	316	0.8%
	2.45%	200.4	14,205.7	70,899	192.1	188.4	981	1.3%
	3.5%	168.6	10,928.2	64,820	161.3	158.7	984	1.5%
	5.525%	837.8	80,561.7	96,157	794.7	1,846.6	2,324	2.3%
	6.37%	593.6	123,853.8	208,642	558.4	4,226.8	7,569	3.4%
	8.97%	59.1	82,366.5	1,392,950	57.8	4,489.1	77,613	5.5%
		4,120.4	358,250.2	86,946	3,471.7	10,915.7	3,144	3.0%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 3.2d Average Tax and Effective Tax Rates by Age- and Filing Status

Age Bracket	Filing Status	New Jersey Gross Income			Net Charged Tax			Effective Tax Rate
		Returns	Amount (m\$)	Average	Returns	Amount (m\$)	Average	
Non-senior								
	Single	1,606.8	63,995.4	39,829	1,222.2	1,564.0	1,280	2.4%
	Married, Joint	1,150.9	209,950.6	182,415	1,085.2	7,150.3	6,589	3.4%
	Married, Separate	68.5	5,422.3	79,101	58.8	185.9	3,161	3.4%
	Head-of-Household	583.5	28,211.6	48,348	541.8	251.1	463	0.9%
	Qualifying Spouse	2.2	214.9	99,088	2.0	6.4	3,292	3.0%
		3,411.9	307,794.8	90,211	2,909.9	9,157.7	3,147	3.0%
Senior								
	Single	321.0	12,004.5	37,393	238.1	366.5	1,539	3.1%
	Married, Joint	356.6	36,774.1	103,120	299.3	1,337.6	4,469	3.6%
	Married, Separate	10.1	802.2	79,187	7.9	37.1	4,669	4.6%
	Head-of-Household	20.3	859.4	42,286	16.2	16.4	1,011	1.9%
	Qualifying Spouse	0.3	15.2	43,816	0.3	0.3	1,176	2.0%
		708.5	50,455.5	71,219	561.8	1,757.9	3,129	3.5%
Total								
	Single	1,927.8	75,999.9	39,423	1,460.3	1,930.6	1,322	2.5%
	Married, Joint	1,507.6	246,724.7	163,658	1,384.4	8,487.9	6,131	3.4%
	Married, Separate	78.7	6,224.5	79,112	66.7	223.0	3,340	3.6%
	Head-of-Household	603.8	29,071.0	48,144	558.0	267.5	479	0.9%
	Qualifying Spouse	2.5	230.1	91,465	2.2	6.7	3,043	2.9%
		4,120.4	358,250.2	86,946	3,471.7	10,915.7	3,144	3.0%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 3.4 Income Tax Effect of Property Tax Deduction and Credit

Benefit Status / New Jersey Taxable Income	Single-filer Returns					Multi-filer Returns					All Returns					
	Returns		Property Taxes		Property Tax	Returns		Property Taxes		Property Tax	Returns		Property Taxes		Property Tax	
	Filed	Affected	Paid	Deduction	Relief	Filed	Affected	Paid	Deduction	Relief	Filed	Affected	Paid	Deduction	Relief	
No Benefit:																
= 0	8.8	8.8	117.4	69.6	0.7	8.1	8.1	81.0	67.2	0.7	16.9	16.9	198.4	136.8	1.4	
0+ - 20,000	62.2	62.2	542.7	403.1	5.9	74.6	74.6	1,624.7	532.0	7.9	136.8	136.8	2,167.4	935.1	13.8	
20,000 - 35,000	55.2	55.2	376.7	313.6	7.0	85.2	85.2	1,340.1	551.6	9.7	140.4	140.4	1,716.7	865.2	16.6	
35,000 - 40,000	32.0	32.0	149.1	131.2	5.9	29.4	29.4	225.4	190.3	3.3	61.4	61.4	374.5	321.5	9.3	
40,000 - 50,000	67.8	67.8	298.7	264.4	14.6	62.4	62.4	477.0	400.1	8.1	130.2	130.2	775.7	664.5	22.7	
50,000 - 70,000	108.2	108.2	1,375.9	455.7	25.2	143.3	143.3	966.0	840.3	22.1	251.5	251.5	2,342.0	1,296.0	47.3	
70,000 - 75,000	20.0	20.0	140.6	88.6	5.3	34.8	34.8	904.3	205.2	7.6	54.8	54.8	1,044.9	293.8	12.9	
75,000 - 80,000	16.9	16.9	84.8	77.9	5.0	34.5	34.5	297.5	211.7	10.1	51.4	51.4	382.3	289.6	15.0	
80,000 - 150,000	108.0	108.0	722.2	598.8	38.1	417.2	417.2	5,022.7	2,955.3	164.5	525.2	525.2	5,744.9	3,554.1	202.6	
150,000 - 500,000	33.7	33.7	402.6	242.9	15.5	350.5	350.5	4,228.0	3,063.2	195.3	384.2	384.2	4,630.6	3,306.1	210.8	
above 500,000	4.2	4.2	73.9	36.7	3.3	52.0	52.0	1,220.2	508.7	45.6	56.2	56.2	1,294.2	545.4	48.9	
Total	517.0	517.0	4,284.6	2,682.4	126.5	1,292.0	1,292.0	16,387.1	9,525.6	474.8	1,809.0	1,809.0	20,671.7	12,208.0	601.4	
Property Tax Credit																
= 0	52.3	52.3	273.6	0.0	2.6	39.4	39.4	267.7	0.0	2.0	91.7	91.7	541.3	0.0	4.6	
0+ - 20,000	108.9	108.9	214.6	0.0	5.4	51.5	51.5	147.3	0.0	2.6	160.3	160.3	361.9	0.0	8.0	
20,000 - 35,000	86.2	86.2	123.9	0.0	4.3	92.8	92.8	165.2	0.0	4.6	179.0	179.0	289.1	0.0	8.9	
35,000 - 40,000	11.5	11.5	12.3	0.0	0.6	21.5	21.5	40.3	0.0	1.1	33.0	33.0	52.7	0.0	1.6	
40,000 - 50,000	6.1	6.1	3.1	0.0	0.3	32.7	32.7	62.8	0.0	1.6	38.8	38.8	66.0	0.0	1.9	
50,000 - 70,000	6.1	6.1	2.7	0.0	0.3	19.4	19.4	28.4	0.0	1.0	25.5	25.5	31.1	0.0	1.3	
70,000 - 75,000	0.9	0.9	0.4	0.0	0.0	1.4	1.4	1.3	0.0	0.1	2.3	2.3	1.7	0.0	0.1	
75,000 - 80,000	0.5	0.5	0.2	0.0	0.0	0.9	0.9	0.8	0.0	0.0	1.5	1.5	1.0	0.0	0.1	
80,000 - 150,000	2.0	2.0	0.7	0.0	0.1	2.6	2.6	1.1	0.0	0.1	4.6	4.6	1.7	0.0	0.2	
150,000 - 500,000	0.3	0.3	0.1	0.0	0.0	0.8	0.8	0.2	0.0	0.0	1.1	1.1	0.3	0.0	0.1	
above 500,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	
Total	274.8	274.8	631.6	0.0	13.6	262.9	262.9	715.2	0.0	13.1	537.7	537.7	1,346.8	0.0	26.7	
Property Tax Deduction																
= 0	114.2	0.0	21.8	0.0	0.0	48.0	0.0	25.8	0.0	0.0	162.2	0.0	47.6	0.0	0.0	
0+ - 20,000	647.6	0.0	308.8	0.0	0.0	267.9	0.0	56.7	0.0	0.0	915.5	0.0	365.5	0.0	0.0	
20,000 - 35,000	183.1	0.0	0.0	0.0	0.0	76.3	0.0	0.0	0.0	0.0	259.5	0.0	0.0	0.0	0.0	
35,000 - 40,000	43.0	0.0	0.0	0.0	0.0	17.4	0.0	0.0	0.0	0.0	60.4	0.0	0.0	0.0	0.0	
40,000 - 50,000	67.7	0.0	0.0	0.0	0.0	27.9	0.0	0.0	0.0	0.0	95.6	0.0	0.0	0.0	0.0	
50,000 - 70,000	84.7	0.0	0.0	0.0	0.0	40.6	0.0	0.0	0.0	0.0	125.3	0.0	0.0	0.0	0.0	
70,000 - 75,000	12.4	0.0	0.0	0.0	0.0	7.6	0.0	0.0	0.0	0.0	20.0	0.0	0.0	0.0	0.0	
75,000 - 80,000	9.6	0.0	0.0	0.0	0.0	6.6	0.0	0.0	0.0	0.0	16.2	0.0	0.0	0.0	0.0	
80,000 - 150,000	42.7	0.0	0.0	0.0	0.0	45.0	0.0	0.0	0.0	0.0	87.7	0.0	0.0	0.0	0.0	
150,000 - 500,000	8.8	0.0	0.0	0.0	0.0	19.7	0.0	0.0	0.0	0.0	28.5	0.0	0.0	0.0	0.0	
above 500,000	0.8	0.0	0.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	2.8	0.0	0.0	0.0	0.0	
Total	1,214.7	0.0	330.6	0.0	0.0	559.0	0.0	82.5	0.0	0.0	1,773.7	0.0	413.1	0.0	0.0	
All returns	2,006.5	791.7	5,246.8	2,682.4	140.1	2,113.9	1,554.9	17,184.9	9,525.6	488.0	4,120.4	2,346.6	22,431.7	12,208.0	628.1	

Statistics of Income 2017: New Jersey Income Tax Returns fo 2015

Table 3.11b Tax Calculations by Gross Income Level: Full-year Residents (Returns, 000s)

New Jersey Gross Income Level	Taxable Income	Property Tax Deduction	New Jersey Taxable Income	Schedule Tax	Credit: Income Taxes Paid Other Jurisdictions	Sheltered Workspace Credit	Balance of Tax	Use Tax Due on Out-of-State Purchases	Esimated Tax Penalty	Total Tax and Penalty	Addenda:		
											Property Taxes Paid	Schedule Tax Effect: PTD	Net Charged Tax
Nontaxable													
= 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1	55.5	0.0	138.1
0 < 5000	207.3	0.0	207.3	0.0	0.0	0.0	0.0	0.2	0.0	0.2	28.5	0.0	287.4
5000 < 10000	272.8	3.9	270.1	0.0	0.0	0.0	0.0	0.2	0.0	0.2	34.4	3.9	287.9
10000 < 15000	121.8	9.2	115.8	20.3	2.5	0.0	19.1	0.1	0.0	19.2	35.4	9.2	129.8
15000 < 20000	115.3	8.2	112.1	9.7	2.3	0.0	8.0	0.1	0.0	8.1	25.0	8.2	119.0
20000 < 25000	63.6	7.9	61.0	60.7	3.0	0.0	58.9	0.1	0.0	58.9	37.8	7.9	66.0
25000 < 30000	55.2	8.6	54.0	54.0	3.6	0.0	51.9	0.1	0.0	51.9	33.4	8.6	56.6
30000 < 35000	38.4	8.7	37.9	37.9	4.4	0.0	35.4	0.0	0.0	35.4	25.1	8.7	39.4
35000 < 40000	22.1	7.0	21.9	21.9	5.0	0.0	18.7	0.0	0.0	18.7	15.2	7.0	22.8
40000 < 50000	19.1	9.3	18.9	18.9	10.7	0.0	10.5	0.0	0.0	10.5	14.4	9.3	20.1
50000 < 70000	22.0	15.3	21.9	21.9	21.0	0.0	2.4	0.0	0.0	2.4	18.2	15.3	23.1
70000 < 75000	5.1	4.0	5.1	5.1	5.0	0.0	0.2	0.0	0.0	0.2	4.4	4.0	5.3
75000 < 80000	5.0	4.1	5.0	5.0	4.9	0.0	0.1	0.0	0.0	0.1	4.4	4.1	5.1
80000 < 100000	16.0	14.0	15.9	15.9	15.9	0.0	0.2	0.0	0.0	0.2	14.3	14.0	16.0
100000 < 150000	23.8	22.1	23.8	23.8	23.8	0.0	0.2	0.0	0.0	0.2	22.5	22.1	24.2
150000 < 200000	11.1	10.6	11.1	11.1	11.1	0.0	0.0	0.0	0.0	0.0	10.7	10.6	11.1
200000 < 500000	12.7	12.4	12.7	12.7	12.7	0.0	0.0	0.0	0.0	0.0	12.4	12.4	12.7
500000 < 1000000	1.3	1.3	1.3	1.3	1.3	0.0	0.0	0.0	0.0	0.0	1.3	1.3	1.3
1000000 < 1500000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1
5000000 < 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1,012.6	146.7	995.9	320.3	127.4	0.0	205.6	1.0	0.0	206.4	392.9	146.7	1,266.2
Taxable													
= 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.0	0.0	0.1
0 < 5000	0.3	0.0	0.3	0.0	0.0	0.0	0.0	0.4	0.0	0.4	0.0	0.0	0.4
5000 < 10000	0.4	0.0	0.4	0.0	0.0	0.0	0.0	0.4	0.0	0.4	0.1	0.0	0.4
10000 < 15000	153.3	8.7	153.3	153.3	7.4	0.0	153.3	0.5	0.0	153.4	40.1	8.7	153.4
15000 < 20000	135.6	14.0	135.5	135.5	7.3	0.0	135.5	0.5	0.0	135.6	49.0	14.0	135.6
20000 < 25000	154.5	27.4	154.5	154.5	7.5	0.0	154.5	0.5	0.0	154.5	74.3	27.4	154.5
25000 < 30000	141.9	32.2	141.9	141.9	7.4	0.0	141.9	0.4	0.5	141.9	73.8	32.2	141.9
30000 < 35000	142.2	35.6	142.2	142.2	7.2	0.0	142.2	0.5	2.1	142.2	77.8	35.6	142.2
35000 < 40000	138.8	45.2	138.8	138.8	7.8	0.0	138.8	0.5	3.3	138.8	80.4	45.2	138.8
40000 < 50000	258.7	116.4	258.7	258.7	17.2	0.0	258.6	0.9	9.1	258.7	160.8	116.4	258.7
50000 < 70000	412.7	245.5	412.7	412.7	35.3	0.0	412.6	1.8	21.6	412.7	281.5	245.5	412.7
70000 < 75000	81.8	57.1	81.8	81.8	8.5	0.0	81.8	0.5	4.9	81.8	60.9	57.1	81.8
75000 < 80000	75.5	55.6	75.5	75.5	8.1	0.0	75.4	0.4	4.6	75.5	57.8	55.6	75.5
80000 < 100000	220.3	171.4	220.3	220.3	29.5	0.0	220.2	1.2	13.3	220.3	174.7	171.4	220.3
100000 < 150000	406.7	356.6	406.7	406.7	68.4	0.0	406.5	2.8	45.1	406.7	358.9	356.6	406.7
150000 < 200000	212.5	196.2	212.5	212.5	50.3	0.0	212.2	1.9	30.5	212.5	196.8	196.2	212.5
200000 < 500000	256.6	241.0	256.6	256.6	86.4	0.0	255.9	2.6	45.3	256.6	241.5	241.0	256.6
500000 < 1000000	42.1	40.0	42.1	42.1	19.6	0.0	41.9	0.4	9.4	42.1	40.0	40.0	42.1
1000000 < 1500000	9.7	9.2	9.7	9.7	5.3	0.0	9.7	0.1	2.5	9.7	9.2	9.2	9.7
1500000 < 2000000	3.7	3.6	3.7	3.7	2.2	0.0	3.7	0.0	1.0	3.7	3.6	3.6	3.7
2000000 < 5000000	5.0	4.8	5.0	5.0	3.3	0.0	5.0	0.1	1.1	5.0	4.8	4.8	5.0
5000000 < 10000000	1.1	1.0	1.1	1.1	0.8	0.0	1.1	0.0	0.2	1.1	1.0	1.0	1.1
At least 10000000	0.5	0.5	0.5	0.5	0.4	0.0	0.5	0.0	0.1	0.5	0.5	0.5	0.5
Total	2,853.9	1,662.3	2,853.8	2,853.0	379.9	0.2	2,851.5	16.6	194.7	2,854.2	1,987.6	1,662.3	2,854.2
Total	3,866.6	1,809.0	3,849.7	3,173.4	507.4	0.2	3,057.0	17.5	194.7	3,060.6	2,380.6	1,809.0	4,120.4

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 3.12b Tax Calculations by Taxable Income Level: Full-year Residents (Returns, 000s)

New Jersey Taxable Income Level	Taxable Income	Property Tax Deduction	New Jersey Taxable Income	Credit: Income		Credit: Sheltered Workspace	Use Tax Due on		Estimated Tax Penalty	Total Tax and Penalty	Addenda:		
				Schedule Tax	Taxes Paid Other Jurisdictions		Balance of Tax	Out-of-State Purchases			Property Taxes Paid	Schedule Tax Effect: PTD	Net Charged Tax
Nontaxable													
= 0	16.8	16.8	0.0	0.0	0.1	0.0	0.0	0.4	0.0	0.4	117.9	16.8	270.3
0 < 5000	323.2	7.4	323.2	9.0	0.3	0.0	8.8	0.2	0.0	9.0	39.2	7.4	323.2
5000 < 10000	259.5	5.0	259.5	13.7	0.9	0.0	13.2	0.2	0.0	13.4	23.8	5.0	259.5
10000 < 15000	111.4	5.7	111.4	20.1	3.0	0.0	18.4	0.1	0.0	18.5	19.1	5.7	111.4
15000 < 20000	76.1	7.4	76.1	51.7	3.3	0.0	49.5	0.1	0.0	49.5	31.0	7.4	76.1
20000 < 25000	56.4	8.2	56.4	56.4	3.8	0.0	54.1	0.0	0.0	54.1	32.5	8.2	56.4
25000 < 30000	40.7	5.6	40.7	40.7	4.7	0.0	37.9	0.0	0.0	37.9	23.7	5.6	40.7
30000 < 35000	18.7	3.1	18.7	18.7	5.3	0.0	15.4	0.0	0.0	15.4	11.2	3.1	18.7
35000 < 40000	8.5	2.8	8.5	8.5	5.7	0.0	4.2	0.0	0.0	4.2	5.5	2.8	8.5
40000 < 50000	12.4	7.1	12.4	12.4	11.6	0.0	2.1	0.0	0.0	2.1	9.2	7.1	12.4
50000 < 70000	21.9	16.3	21.9	21.9	21.7	0.0	1.3	0.0	0.0	1.3	17.9	16.3	21.9
70000 < 75000	5.2	4.1	5.2	5.2	5.2	0.0	0.1	0.0	0.0	0.1	4.3	4.1	5.2
75000 < 80000	4.7	3.9	4.7	4.7	4.6	0.0	0.1	0.0	0.0	0.1	4.0	3.9	4.7
80000 < 100000	14.7	12.9	14.7	14.7	14.7	0.0	0.1	0.0	0.0	0.1	13.1	12.9	14.7
100000 < 150000	21.0	19.4	21.0	21.0	21.0	0.0	0.1	0.0	0.0	0.1	19.6	19.4	21.0
150000 < 200000	9.4	9.0	9.4	9.4	9.4	0.0	0.0	0.0	0.0	0.0	9.0	9.0	9.4
200000 < 500000	11.0	10.7	11.0	11.0	11.0	0.0	0.0	0.0	0.0	0.0	10.7	10.7	11.0
500000 < 1000000	1.2	1.2	1.2	1.2	1.2	0.0	0.0	0.0	0.0	0.0	1.2	1.2	1.2
1000000 < 1500000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1
5000000 < 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1,012.6	146.7	995.9	320.3	127.4	0.0	205.6	1.0	0.0	206.4	392.9	146.7	1,266.2
Taxable													
= 0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.4	0.2	0.1	0.4
0 < 5000	24.5	20.7	24.5	24.1	0.2	0.0	24.1	0.6	0.0	24.5	21.9	20.7	24.5
5000 < 10000	73.3	27.6	73.3	73.0	2.2	0.0	73.0	0.6	0.0	73.3	39.7	27.6	73.3
10000 < 15000	176.9	30.4	176.9	176.9	8.1	0.0	176.9	0.6	0.1	176.9	68.2	30.4	176.9
15000 < 20000	167.6	32.4	167.6	167.6	8.4	0.0	167.6	0.6	0.0	167.6	78.6	32.4	167.6
20000 < 25000	157.4	36.6	157.4	157.4	8.0	0.0	157.4	0.5	0.1	157.4	80.1	36.6	157.4
25000 < 30000	150.4	40.1	150.4	150.4	8.0	0.0	150.4	0.5	3.6	150.4	81.5	40.1	150.4
30000 < 35000	155.2	46.8	155.2	155.2	8.5	0.0	155.2	0.5	6.3	155.2	90.4	46.8	155.2
35000 < 40000	146.3	58.6	146.3	146.3	9.1	0.0	146.2	0.5	5.9	146.3	88.9	58.6	146.3
40000 < 50000	252.2	123.1	252.2	252.2	19.1	0.0	252.2	0.9	11.2	252.2	159.8	123.1	252.2
50000 < 70000	380.5	235.2	380.5	380.5	37.4	0.0	380.4	1.7	20.5	380.5	259.1	235.2	380.5
70000 < 75000	71.9	50.7	71.9	71.9	8.8	0.0	71.9	0.4	4.0	71.9	52.8	50.7	71.9
75000 < 80000	64.5	47.5	64.5	64.5	8.5	0.0	64.4	0.3	3.8	64.5	48.9	47.5	64.5
80000 < 100000	225.3	181.1	225.3	225.3	32.7	0.0	225.3	1.4	17.5	225.3	183.3	181.1	225.3
100000 < 150000	356.5	311.8	356.5	356.5	68.0	0.0	356.3	2.7	43.5	356.5	313.7	311.8	356.5
150000 < 200000	176.8	162.2	176.8	176.8	46.2	0.0	176.5	1.5	26.2	176.8	162.7	162.2	176.8
200000 < 500000	216.7	202.4	216.7	216.7	76.8	0.0	216.0	2.2	38.6	216.7	202.9	202.4	216.7
500000 < 1000000	38.6	36.7	38.6	38.6	18.3	0.0	38.5	0.4	8.6	38.6	36.7	36.7	38.6
1000000 < 1500000	9.1	8.7	9.1	9.1	5.0	0.0	9.1	0.1	2.3	9.1	8.7	8.7	9.1
1500000 < 2000000	3.6	3.4	3.6	3.6	2.2	0.0	3.6	0.0	0.9	3.6	3.4	3.4	3.6
2000000 < 5000000	4.9	4.7	4.9	4.9	3.2	0.0	4.9	0.1	1.0	4.9	4.7	4.7	4.9
5000000 < 10000000	1.1	1.0	1.1	1.1	0.8	0.0	1.1	0.0	0.2	1.1	1.0	1.0	1.1
At least 10000000	0.5	0.5	0.5	0.5	0.4	0.0	0.5	0.0	0.1	0.5	0.5	0.5	0.5
Total	2,853.9	1,662.3	2,853.8	2,853.0	379.9	0.2	2,851.5	16.6	194.7	2,854.2	1,987.6	1,662.3	2,854.2
Total	3,866.6	1,809.0	3,849.7	3,173.4	507.4	0.2	3,057.0	17.5	194.7	3,060.6	2,380.6	1,809.0	4,120.4

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 3.13a Tax Calculations by Gross Income Percentile Level: Full-year Residents (Amounts, 000\$)

New Jersey Gross Income Percentile	Taxable Income	Property Tax Deduction	New Jersey Taxable Income	Credit: Income		Sheltered Workspace Credit	Balance of Tax	Use Tax Due on		Estimated Tax Penalty	Total Tax and Penalty	Addenda:		
				Schedule Taxes Paid	Other Jurisdictions			Out-of-State Purchases	Property Taxes Paid			Schedule Tax Effect: PTD	Net Charged Tax	
< 4,764	< 10.0	349,470.6	34.9	349,454.8	0.0	0.0	0.0	22.5	6.4	28.9	450,726.6	0.2	-11,615.4	
4,764 < 11,804	10.0 < 20.0	2,498,818.3	61,490.0	2,448,903.3	8,422.3	267.4	0.0	8,157.0	22.3	770.9	8,950.2	607,244.1	698.8	-67,692.2
11,804 < 15,569	20.0 < 25.0	2,184,608.4	94,656.5	2,097,868.8	19,617.4	825.4	0.0	18,797.8	15.8	1.2	18,814.9	208,120.5	1,214.4	-57,708.2
15,569 < 19,658	25.0 < 30.0	2,925,075.2	118,908.9	2,811,407.9	24,461.8	1,207.2	0.1	23,263.6	20.6	1.7	23,285.9	242,263.6	1,591.3	-54,205.0
19,658 < 29,385	30.0 < 40.0	8,411,292.3	471,282.1	7,948,197.9	112,521.6	4,587.5	0.8	107,996.4	47.9	6.8	108,051.1	1,609,114.4	6,754.1	-12,516.8
29,385 < 41,489	40.0 < 50.0	12,670,938.4	701,901.4	11,970,937.8	184,149.1	11,273.8	1.4	173,100.2	67.2	396.8	173,564.2	1,279,471.7	12,373.1	109,619.9
41,489 < 57,392	50.0 < 60.0	18,227,188.3	1,046,110.1	17,181,577.0	333,337.3	33,860.7	2.4	300,697.0	90.0	271.0	301,057.9	2,022,511.0	30,723.5	287,815.6
57,392 < 79,191	60.0 < 70.0	25,588,789.9	1,474,020.1	24,114,981.3	577,756.4	77,026.1	0.9	503,239.8	134.9	479.4	503,854.1	2,592,936.3	50,546.6	501,923.7
79,191 < 95,841	70.0 < 75.0	16,744,013.2	901,320.8	15,842,711.8	424,754.6	70,200.2	1.4	357,146.0	91.5	298.2	357,535.6	1,786,844.9	41,377.9	357,230.8
95,841 < 115,320	75.0 < 80.0	20,288,880.6	1,117,925.3	19,170,978.8	573,437.0	91,442.2	1.2	485,000.3	113.7	485.4	485,599.4	2,004,797.6	62,146.2	485,448.5
115,320 < 178,352	80.0 < 90.0	55,453,826.6	2,753,832.1	52,700,033.1	1,891,093.7	318,201.0	8.5	1,579,294.4	323.6	1,859.6	1,581,477.6	4,137,688.2	158,907.0	1,581,342.7
178,352 < 257,222	90.0 < 95.0	41,692,452.4	1,640,346.1	40,052,112.9	1,757,016.6	345,776.8	4.0	1,414,836.6	223.9	1,873.8	1,416,934.4	2,071,401.7	104,318.8	1,416,895.2
257,222 < 646,489	95.0 < 99.0	59,378,292.3	1,443,575.5	57,934,716.7	3,078,870.4	763,804.5	5.2	2,318,027.4	352.9	3,887.2	2,322,267.5	2,419,752.9	96,417.5	2,322,242.3
646,489 < 987,906	99.0 < 99.5	15,845,765.5	190,295.8	15,655,469.7	1,056,657.6	299,189.5	0.0	757,667.8	71.7	1,362.0	759,101.6	414,150.4	17,057.3	759,100.4
987,906 < 2,755,027	99.5 < 99.9	24,255,910.4	153,675.9	24,102,234.5	1,883,697.0	536,924.7	0.0	1,346,822.8	127.6	2,527.8	1,349,478.2	403,886.3	13,784.7	1,349,477.7
At least 2,755,027	at least 99.9	31,038,490.0	38,672.3	30,999,817.7	2,711,269.5	767,754.9	0.0	1,943,536.9	2,557.9	2,197.1	1,948,291.9	180,764.9	3,468.9	1,948,290.7
Total		337,553,812.1	12,208,047.8	325,381,404.1	14,637,062.4	3,322,341.9	26.0	11,337,584.1	4,283.9	16,425.3	11,358,293.3	22,431,675.1	601,380.3	10,915,650.1

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 3.13b Tax Calculations by Gross Income Percentile Level: Full-year Residents (Amounts, 000)

New Jersey Gross Income Percentile	Taxable Income	Property Tax Deduction	New Jersey Taxable Income	Credit: Income		Sheltered Workspace Credit	Use Tax Due on		Estimated Tax Penalty	Total Tax and Penalty	Addenda:			
				Schedule Tax	Taxes Paid Other Jurisdictions		Balance of Tax	Out-of-State Purchases			Property Taxes Paid	Schedule Tax Effect: PTD	Net Charged Tax	
< 4,636	< 10.0	194.8	0.0	194.8	0.0	0.0	0.0	0.8	0.1	0.8	82.5	0.0	412.0	
4,636 < 11,500	10.0 < 20.0	391.9	9.6	386.7	67.7	3.6	0.0	67.3	0.9	68.1	63.8	9.6	412.0	
11,500 < 15,196	20.0 < 25.0	201.0	14.7	197.0	123.9	7.4	0.0	122.9	0.5	123.0	56.2	14.7	206.0	
15,196 < 19,195	25.0 < 30.0	203.1	18.2	200.6	118.0	7.9	0.0	116.6	0.5	116.8	60.6	18.2	206.0	
19,195 < 28,755	30.0 < 40.0	408.2	72.6	404.3	397.5	20.8	0.0	393.6	1.0	393.7	211.6	72.6	412.1	
28,755 < 40,740	40.0 < 50.0	410.0	119.4	409.1	409.1	29.8	0.0	402.0	1.2	402.0	239.0	119.4	412.0	
40,740 < 56,424	50.0 < 60.0	410.8	204.2	410.6	410.6	45.2	0.0	395.9	1.5	395.9	265.7	204.2	412.0	
56,424 < 77,875	60.0 < 70.0	411.2	276.2	411.1	411.1	59.4	0.0	389.9	1.9	389.9	299.1	276.2	412.1	
77,875 < 93,985	70.0 < 75.0	205.9	159.9	205.9	205.9	38.7	0.0	192.2	1.1	192.2	163.3	159.9	206.0	
93,985 < 113,204	75.0 < 80.0	205.8	174.5	205.8	205.8	40.5	0.0	193.9	1.2	193.9	176.3	174.5	206.0	
113,204 < 174,332	80.0 < 90.0	411.8	372.2	411.8	411.8	98.6	0.0	389.9	3.0	390.1	374.0	372.2	412.0	
174,332 < 251,259	90.0 < 95.0	206.0	192.8	206.0	206.0	65.2	0.0	195.6	1.8	196.0	193.3	192.8	206.0	
251,259 < 634,484	95.0 < 99.0	164.8	155.7	164.8	164.8	67.5	0.0	156.7	1.6	157.3	155.9	155.7	164.8	
634,484 < 966,088	99.0 < 99.5	20.6	19.6	20.6	20.6	10.4	0.0	20.2	0.2	20.2	19.7	19.6	20.6	
966,088 < 2,705,303	99.5 < 99.9	16.5	15.7	16.5	16.5	9.5	0.0	16.4	0.2	16.4	15.7	15.7	16.5	
At least 2,705,303	at least 99.9	4.1	3.9	4.1	4.1	2.9	0.0	4.1	0.1	4.1	3.9	3.9	4.1	
Total		3,866.6	1,809.0	3,849.7	3,173.4	507.4	0.2	3,057.0	17.5	194.7	3,060.6	2,380.6	1,809.0	4,120.4

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 3.14a Tax Calculations by Taxable Income Percentile Level: Full-year Residents (Amounts, 000\$)

New Jersey Taxable Income Percentile	Taxable Income	Property Tax Deduction	New Jersey Taxable Income	Credit: Income		Sheltered Workspace Credit	Balance of Tax	Use Tax Due on		Estimated Tax Penalty	Total Tax and Penalty	Addenda:		
				Schedule Taxes Paid	Other Jurisdictions			Out-of-State Purchases	Property Taxes Paid			Schedule Tax Effect: PTD	Net Charged Tax	
< 2,015	< 10.0	321,681.0	211,541.3	145,779.5	171.3	10.1	0.0	170.0	35.2	48.3	253.5	970,774.6	2,462.6	-17,847.5
2,015 < 8,052	10.0 < 20.0	2,319,751.3	256,230.3	2,063,521.0	3,858.7	65.1	0.0	3,814.1	29.5	729.5	4,573.1	893,473.2	3,587.2	-68,668.5
8,052 < 11,273	20.0 < 25.0	2,135,637.6	152,432.8	1,983,204.8	15,162.0	444.9	0.0	14,733.7	15.7	1.2	14,750.6	1,062,381.6	2,137.7	-64,332.4
11,273 < 14,934	25.0 < 30.0	2,874,349.5	183,426.6	2,690,922.9	26,047.9	986.7	0.0	25,085.5	19.6	2.2	25,107.3	294,476.3	2,658.4	-50,763.7
14,934 < 23,802	30.0 < 40.0	8,388,894.8	481,308.7	7,907,586.1	106,076.1	3,918.5	0.7	102,261.8	49.0	3.7	102,314.5	791,173.3	8,079.2	-16,296.4
23,802 < 34,947	40.0 < 50.0	12,671,874.7	648,632.8	12,023,241.9	181,563.0	9,493.8	1.1	172,326.3	65.0	429.8	172,821.1	1,671,174.2	12,811.0	110,218.5
34,947 < 49,646	50.0 < 60.0	18,240,241.5	964,021.9	17,276,219.6	313,109.4	28,196.3	1.5	286,131.3	90.1	294.1	286,515.4	1,243,396.6	31,116.8	274,077.3
49,696 < 70,029	60.0 < 70.0	25,659,425.2	1,323,296.1	24,336,129.2	573,120.7	71,784.3	2.5	503,858.6	118.6	468.2	504,445.3	2,405,090.6	48,284.1	502,436.0
70,029 < 84,675	70.0 < 75.0	16,724,834.3	855,593.4	15,869,240.9	420,585.4	66,123.4	1.0	356,942.5	85.8	310.6	357,338.9	1,834,000.9	43,556.7	356,998.2
84,675 < 102,534	75.0 < 80.0	20,287,749.6	1,069,243.4	19,218,506.2	579,042.4	90,606.8	1.6	491,360.8	120.9	493.8	491,975.5	1,849,761.8	60,998.1	491,838.9
102,534 < 162,838	80.0 < 90.0	55,552,248.9	2,647,445.1	52,904,803.9	1,913,571.7	323,422.8	8.2	1,596,540.9	315.2	1,872.6	1,598,728.6	4,005,268.7	153,754.6	1,598,588.3
162,838 < 240,024	90.0 < 95.0	41,753,505.9	1,602,342.3	40,151,163.6	1,765,923.0	349,619.1	4.0	1,419,892.4	225.2	1,883.4	1,422,001.0	2,022,320.4	102,069.2	1,421,960.4
240,024 < 623,847	95.0 < 99.0	59,443,477.5	1,430,311.0	58,013,166.5	3,083,817.6	770,035.0	5.2	2,316,805.3	355.1	3,843.3	2,321,003.7	2,392,013.3	95,579.4	2,320,979.2
623,847 < 961,018	99.0 < 99.5	15,858,309.9	190,006.1	15,668,303.8	1,057,666.0	300,599.7	0.0	757,276.6	72.7	1,336.0	758,685.3	415,057.1	17,043.6	758,684.1
961,018 < 2,712,867	99.5 < 99.9	24,270,779.9	153,522.5	24,117,257.4	1,884,979.6	538,528.4	0.0	1,346,501.6	128.3	2,524.8	1,349,154.6	400,581.5	13,771.0	1,349,154.1
At least 2,712,867	at least 99.9	31,051,050.3	38,693.4	31,012,356.9	2,712,367.7	768,507.1	0.0	1,943,882.9	2,558.1	2,183.8	1,948,624.8	180,731.1	3,470.8	1,948,623.6
Total		337,553,812.1	12,208,047.8	325,381,404.1	14,637,062.4	3,322,341.9	26.0	11,337,584.1	4,283.9	16,425.3	11,358,293.3	22,431,675.1	601,380.3	10,915,650.1

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 3.14b Tax Calculations by Taxable Income Percentile Level: Full-year Residents (Amounts, 000)

New Jersey Taxable Income Percentile	Taxable Income	Property Tax Deduction	New Jersey Taxable Income	Credit: Income		Sheltered Workspace Credit	Use Tax Due on		Estimated Tax Penalty	Total Tax and Penalty	Addenda:			
				Schedule Taxes Paid	Other Jurisdictions		Balance of Tax	Out-of-State Purchases			Property Taxes Paid	Schedule Tax Effect: PTD	Net Charged Tax	
< 2,015	< 10.0	158.1	27.6	141.2	11.5	0.2	0.0	11.5	1.0	0.1	12.5	143.4	27.6	412.0
2,015 < 8,052	10.0 < 20.0	412.0	36.9	412.0	51.4	0.9	0.0	51.1	1.0	0.1	51.8	70.2	36.9	412.0
8,052 < 11,273	20.0 < 25.0	206.1	22.1	206.1	109.2	5.3	0.0	108.5	0.5	0.0	108.7	50.6	22.1	206.1
11,273 < 14,934	25.0 < 30.0	206.0	26.8	206.0	142.2	8.1	0.0	140.9	0.5	0.0	140.9	64.4	26.8	206.0
14,934 < 23,802	30.0 < 40.0	412.1	74.3	412.1	386.7	20.8	0.0	382.8	1.1	0.1	382.8	197.4	74.3	412.1
23,802 < 34,947	40.0 < 50.0	412.1	105.8	412.1	412.1	29.2	0.0	405.4	1.2	9.9	405.4	231.8	105.8	412.1
34,947 < 49,646	50.0 < 60.0	412.0	187.1	412.0	412.0	44.5	0.0	397.8	1.4	16.8	397.9	258.3	187.1	412.0
49,696 < 70,029	60.0 < 70.0	412.0	257.0	412.0	412.0	60.4	0.0	390.9	1.7	21.0	391.0	283.6	257.0	412.0
70,029 < 84,675	70.0 < 75.0	206.0	152.6	206.0	206.0	38.7	0.0	192.6	1.1	11.4	192.6	157.1	152.6	206.0
84,675 < 102,534	75.0 < 80.0	206.0	169.4	206.0	206.0	41.3	0.0	193.8	1.2	16.5	193.9	171.3	169.4	206.0
102,534 < 162,838	80.0 < 90.0	412.0	364.7	412.0	412.0	100.7	0.0	389.2	3.0	49.1	389.5	366.8	364.7	412.0
162,838 < 240,024	90.0 < 95.0	206.0	190.7	206.0	206.0	66.2	0.0	195.4	1.8	30.7	195.9	191.3	190.7	206.0
240,024 < 623,847	95.0 < 99.0	164.8	154.9	164.8	164.8	68.2	0.0	156.5	1.6	29.7	157.0	155.2	154.9	164.8
623,847 < 961,018	99.0 < 99.5	20.6	19.6	20.6	20.6	10.5	0.0	20.2	0.2	4.6	20.2	19.6	19.6	20.6
961,018 < 2,712,867	99.5 < 99.9	16.5	15.7	16.5	16.5	9.5	0.0	16.4	0.2	4.1	16.4	15.7	15.7	16.5
At least 2,712,867	at least 99.9	4.1	3.9	4.1	4.1	2.9	0.0	4.1	0.1	0.8	4.1	3.9	3.9	4.1
Total		3,866.6	1,809.0	3,849.7	3,173.4	507.4	0.2	3,057.0	17.5	194.7	3,060.6	2,380.6	1,809.0	4,120.4

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 3.21a Tax Payments by Gross Income Level: Full-year Residents (Amounts, 000\$)

New Jersey Gross Income Level	Withholdings	Estimated Payments and Credits	Excess Fund Contributions			Earned Income Credit	Property Tax Credit	Total Payments and Credits	Under-payment	Final Payments	Accounts Receivable	Over-payment	Refund Requests	Credit Forward Requests	Accounts Payable	Net Receivables	Net Charged Tax Payments
			UEC Insurance	Disability Insurance	Family Leave Insurance												
Nontaxable																	
= 0	4,454.2	3,662.3	0.0	0.0	0.0	863.3	2,549.8	11,529.6	0.0	841.0	-836.1	11,527.7	10,519.3	615.5	388.0	-1,224.1	-3,411.2
0 < 5000	11,414.3	1,624.3	0.0	0.0	0.0	8,074.8	1,070.8	22,184.1	0.0	128.4	-119.4	22,181.3	21,120.2	815.3	236.8	-356.3	-9,142.8
5000 < 10000	26,668.8	1,539.8	0.0	0.0	0.0	40,128.8	1,081.6	69,419.0	0.0	345.4	-322.4	69,415.1	68,015.5	22,164.5	-20,787.9	20,465.5	-41,206.5
10000 < 15000	16,431.3	1,420.9	0.0	0.0	0.0	91,391.5	983.2	110,226.9	0.0	116.5	-94.3	108,350.2	107,310.3	673.4	344.2	-438.5	-90,498.0
15000 < 20000	22,920.6	1,260.0	0.0	0.0	0.0	95,605.5	476.3	120,262.3	0.0	185.3	-168.0	118,948.8	117,746.3	738.7	446.4	-614.3	-94,768.2
20000 < 25000	17,542.6	785.7	0.0	0.0	0.0	65,514.8	1,491.5	85,334.7	0.0	68.2	-58.2	71,317.0	70,538.7	471.6	296.7	-354.9	-52,988.6
25000 < 30000	19,594.3	458.2	0.0	0.0	0.0	47,391.6	1,240.7	68,684.8	0.0	66.8	-55.0	52,641.9	52,070.5	310.3	249.3	-304.3	-32,589.4
30000 < 35000	15,519.4	367.8	9.1	5.2	1.6	28,606.6	818.8	45,328.5	0.0	60.0	-53.6	32,589.1	32,181.7	254.0	147.0	-200.6	-16,686.0
35000 < 40000	9,335.9	425.5	21.9	11.6	4.7	13,617.7	413.3	23,830.6	0.0	92.8	-88.6	16,346.6	16,061.7	259.6	21.1	-109.7	-6,547.0
40000 < 50000	5,627.3	738.7	15.0	7.6	3.1	6,596.2	251.8	13,239.7	0.0	72.2	-69.4	9,093.0	8,981.8	273.6	-165.2	95.8	-2,701.3
50000 < 70000	2,376.5	680.9	3.6	1.7	0.7	866.3	143.2	4,073.0	0.0	178.2	-173.5	3,515.5	3,698.4	314.5	-502.1	328.5	-452.0
70000 < 75000	527.2	154.5	0.3	0.2	0.1	69.4	18.2	769.9	0.0	52.6	-51.4	724.4	764.5	69.7	-110.9	59.5	-42.2
75000 < 80000	536.4	156.1	0.2	0.1	0.0	38.5	12.4	743.8	0.0	62.4	-60.4	716.2	748.5	69.0	-103.4	43.0	-23.2
80000 < 100000	1,388.6	198.6	0.6	0.2	0.1	32.6	15.2	1,635.9	0.0	327.1	-315.6	1,612.6	1,858.6	69.8	-327.3	11.7	-24.5
100000 < 150000	3,380.7	7,929.1	0.7	0.5	0.1	11.0	19.1	11,341.1	0.0	1,034.4	-1,007.9	11,333.9	3,985.5	260.9	7,061.0	-8,068.9	-22.9
150000 < 200000	1,570.0	584.7	0.6	0.4	0.1	1.5	3.8	2,161.1	0.0	956.4	-937.1	2,160.5	1,950.7	157.6	32.9	-970.1	-4.7
200000 < 500000	2,469.0	1,691.3	0.4	0.3	0.1	0.0	2.3	4,163.3	0.0	1,648.6	-1,612.7	4,163.0	3,280.2	582.6	264.4	-1,877.1	-2.0
500000 < 1000000	644.8	648.6	0.0	0.0	0.0	0.1	0.2	1,293.8	0.0	256.8	-248.5	1,293.8	881.6	259.9	144.0	-392.5	-0.3
1000000 < 1500000	42.7	248.5	0.0	0.0	0.0	0.0	0.0	291.2	0.0	13.0	-13.0	291.2	148.9	143.1	-0.8	-12.2	0.0
1500000 < 2000000	43.2	453.5	0.0	0.0	0.0	0.0	0.0	496.7	0.0	2.0	-2.0	496.7	363.8	132.5	0.4	-2.4	0.0
2000000 < 5000000	55.7	434.4	0.0	0.0	0.0	0.0	0.0	490.2	0.0	4.3	-3.1	490.2	307.5	145.6	35.8	-38.9	0.0
5000000 < 10000000	21.9	15.4	0.0	0.0	0.0	0.0	0.0	37.4	0.0	0.4	-0.4	37.4	24.7	0.0	12.6	-13.0	0.0
At least 10000000	0.6	57.0	0.0	0.0	0.0	0.0	0.0	57.6	0.0	0.0	0.0	57.6	0.0	57.6	-0.1	0.1	0.0
Total	162,566.1	25,535.8	52.5	27.7	10.7	398,810.2	10,592.3	597,595.1	0.0	6,512.7	-6,290.6	539,303.5	522,558.8	28,839.3	-12,316.8	6,026.3	-351,110.8
Taxable																	
= 0	4.9	9.2	0.0	0.0	0.0	0.0	0.4	14.5	2.7	5.7	-3.0	12.7	12.8	0.9	-1.0	-2.0	4.1
0 < 5000	21.1	9.2	0.0	0.0	0.0	0.7	0.7	31.7	13.5	7.8	5.8	25.0	20.7	3.5	0.8	5.0	18.8
5000 < 10000	47.1	6.3	0.0	0.0	0.0	0.4	0.8	54.6	727.5	4.3	723.3	46.1	41.1	2.7	2.4	721.0	734.7
10000 < 15000	25,130.4	951.0	0.0	0.0	0.0	2,164.7	1,550.1	29,796.2	2,648.7	2,525.5	251.0	10,370.6	10,283.4	492.3	-532.9	783.9	18,359.5
15000 < 20000	32,103.1	1,351.8	0.0	0.0	0.0	91.7	1,731.0	35,277.6	3,276.1	2,970.9	446.7	11,453.8	11,086.3	524.6	-298.6	745.3	25,277.2
20000 < 25000	48,705.4	2,902.1	0.0	0.0	0.0	104.4	2,324.2	54,036.0	4,686.0	4,320.5	576.7	20,032.5	19,060.0	1,201.7	-440.4	1,017.1	36,260.9
25000 < 30000	57,799.2	3,098.9	0.0	0.0	0.0	202.8	2,066.5	63,167.4	4,916.6	4,396.8	740.6	22,944.3	22,115.6	1,134.4	-526.5	1,267.1	42,870.5
30000 < 35000	72,395.4	3,656.5	62.6	36.0	12.2	3,510.8	2,092.1	81,765.7	5,236.5	4,530.9	903.0	30,690.1	29,494.3	1,327.8	-329.4	1,232.4	50,709.1
35000 < 40000	86,165.3	4,348.7	261.4	124.9	51.2	4,093.2	1,750.1	96,794.8	5,219.7	4,718.6	705.5	36,314.1	34,918.6	1,461.2	-270.1	975.6	59,857.2
40000 < 50000	216,305.2	11,052.4	872.0	391.6	171.3	5,363.3	2,211.2	236,367.0	12,809.1	11,451.3	1,860.2	82,297.9	78,961.5	3,352.3	-518.3	2,378.5	159,303.6
50000 < 70000	552,054.9	31,530.8	1,945.1	811.0	389.7	1,247.7	1,796.4	589,775.6	34,055.3	31,409.7	3,863.9	182,589.1	173,656.6	8,785.4	-1,071.1	4,935.0	438,197.7
70000 < 75000	145,299.3	8,828.5	453.0	189.1	88.4	64.5	185.0	155,107.9	8,763.5	7,665.3	1,406.7	46,987.4	44,559.9	2,362.6	-243.5	1,650.3	116,634.5
75000 < 80000	145,371.6	9,553.3	430.7	179.6	86.3	39.6	108.9	155,769.9	8,882.6	7,879.3	1,323.4	47,363.2	44,859.4	2,392.0	-208.4	1,531.8	117,140.9
80000 < 100000	521,430.9	23,240.4	1,569.5	648.4	312.7	111.7	160.6	547,474.3	30,131.9	34,720.9	-3,561.4	149,983.8	143,315.5	6,305.6	-664.9	-2,896.5	427,350.1
100000 < 150000	1,323,361.7	122,482.2	3,205.8	1,260.1	637.7	60.9	114.8	1,451,123.2	135,724.9	123,028.0	16,237.2	286,370.7	261,279.3	24,873.3	-3,322.2	19,559.4	1,300,301.8
150000 < 200000	1,051,150.0	127,622.3	2,104.5	773.3	415.6	13.1	30.0	1,182,108.8	125,351.3	115,253.8	12,739.7	168,040.1	145,085.3	23,246.3	-2,933.8	15,673.5	1,139,376.9
200000 < 500000	2,242,442.6	554,720.6	2,706.5	969.4	535.5	19.8	24.8	2,801,419.1	311,620.6	301,280.0	16,053.5	359,156.1	267,841.8	92,985.0	-7,383.5	23,437.0	2,753,839.0
500000 < 1000000	826,255.6	511,942.4	371.1	154.9	76.4	0.0	2.1	1,338,802.5	151,888.6	161,588.5	-7,354.4	187,103.8	88,812.0	-2,578.9	-4,775.5	1,303,585.1	
1000000 < 1500000	305,887.6	324,943.7	87.6	40.3	18.2	0.0	0.3	630,977.6	74,806.9	83,080.3	-7,284.5	84,365.6	30,936.2	53,796.5	-1,356.0	-5,928.5	621,418.7
1500000 < 2000000	163,587.4	215,327.5	32.5	13.4	6.7	0.0	0.0	378,967.5	40,087.7	46,233.8	-5,881.4	49,652.3	14,819.2	35,382.6	-814.3	-5,067.0	369,402.8
2000000 < 5000000	339,786.3	591,791.1	43.4	21.6	9.1	1.0	0.4	931,652.8	77,817.8	96,215.1	-17,823.1	144,271.3	40,333.1	104,923.9	-1,559.9	-16,263.1	865,197.9
5000000 < 10000000	145,421.4	326,517.2	10.1	4.8	1.9	0.0	0.0	471,955.5	30,279.7	40,302.7	-9,253.1	71,446.0	15,265.0	56,655.7	-1,244.7	-8,008.5	430,789.2
At least 10000000	160,654.1	952,898.9	5.9	3.3	1.3	0.0	0.0	1,113,563.5	48,939.7	110,610.9	-61,201.7	172,373.6	27,634.8	150,235.0	-5,965.8	-55,235.9	990,129.6
Total	8,623,946.3	3,854,320.9	14,214.3	5,649.5	2,824.8	415,900.6	26,742.3	12,943,598.7	1,117,886.9	1,200,713.3	-60,815.9	2,703,193.7	2,036,664.6	689,096.6	-44,578.0	-16,237.9	10,915,648.9

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 3.21b Tax Payments by Gross Income Level: Full-year Residents (Returns, 000\$)

New Jersey Gross Income Level	Withholdings	Estimated Payments and Credits	Excess Fund Contributions			Earned Income Credit	Property Tax Credit	Total Payments and Credits	Under-payment	Final Payments	Accounts Receivable	Over-payment	Refund Requests	Credit Forward Requests	Accounts Payable	Net Receivables	Net Charged Tax Payments
			UEC Insurance	Disability Insurance	Family Leave Insurance												
Nontaxable																	
= 0	20.9	1.8	0.0	0.0	0.0	3.8	51.2	63.9	0.0	0.5	0.5	63.9	55.1	0.9	17.7	67.1	138.1
0 < 5000	201.6	2.2	0.0	0.0	0.0	50.5	21.5	226.9	0.0	1.2	1.3	226.9	220.5	2.7	17.1	229.3	287.4
5000 < 10000	220.3	2.9	0.0	0.0	0.0	96.4	21.7	250.4	0.0	1.5	1.6	250.4	245.3	3.0	17.9	252.6	287.9
10000 < 15000	87.1	1.7	0.0	0.0	0.0	88.7	19.7	117.0	0.0	0.5	0.6	117.0	115.5	1.2	26.5	118.0	129.8
15000 < 20000	88.2	1.5	0.0	0.0	0.0	77.0	9.6	107.6	0.0	0.6	0.6	107.6	106.7	1.0	16.0	108.7	119.0
20000 < 25000	53.6	0.9	0.0	0.0	0.0	57.5	29.9	63.2	0.0	0.3	0.4	63.2	62.7	0.7	59.1	63.5	66.0
25000 < 30000	47.4	0.6	0.0	0.0	0.0	50.9	24.8	54.5	0.0	0.3	0.3	54.5	54.3	0.5	52.3	55.0	56.6
30000 < 35000	31.8	0.5	1.2	0.9	0.8	34.6	16.4	37.4	0.0	0.3	0.3	37.4	37.5	0.4	36.1	38.0	39.4
35000 < 40000	16.5	0.4	1.3	1.0	1.2	18.2	8.3	20.5	0.0	0.2	0.2	20.5	21.1	0.3	20.0	21.6	22.8
40000 < 50000	9.6	0.5	0.5	0.4	0.5	9.7	5.0	13.6	0.0	0.5	0.6	13.6	16.8	0.4	15.4	17.6	20.1
50000 < 70000	5.0	0.5	0.1	0.1	0.1	1.0	2.9	7.6	0.1	2.3	2.4	7.6	16.7	0.4	15.4	19.3	23.1
70000 < 75000	1.0	0.1	0.0	0.0	0.0	0.1	0.4	1.4	0.0	0.8	0.8	1.4	3.7	0.1	3.5	4.5	5.3
75000 < 80000	1.0	0.1	0.0	0.0	0.0	0.0	0.2	1.3	0.0	0.9	1.0	1.3	3.5	0.1	3.5	4.5	5.1
80000 < 100000	3.1	0.3	0.0	0.0	0.0	0.0	0.3	3.5	0.0	3.8	3.9	3.5	10.3	0.2	10.9	14.4	16.0
100000 < 150000	5.3	0.7	0.0	0.0	0.0	0.0	0.4	6.1	0.0	8.1	8.4	6.1	13.9	0.4	15.8	22.4	24.2
150000 < 200000	2.5	0.5	0.0	0.0	0.0	0.0	0.1	2.9	0.0	5.0	5.2	2.9	5.4	0.2	6.8	10.6	11.1
200000 < 500000	2.9	1.0	0.0	0.0	0.0	0.0	0.0	3.7	0.0	6.7	6.9	3.7	5.3	0.5	7.3	12.4	12.7
500000 < 1000000	0.4	0.2	0.0	0.0	0.0	0.0	0.0	0.6	0.0	0.7	0.7	0.6	0.5	0.1	0.8	1.3	1.3
1000000 < 1500000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
5000000 < 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	798.2	16.5	3.2	2.5	2.7	488.6	212.4	982.3	0.3	34.2	35.8	982.3	994.8	13.1	342.2	1,061.0	1,266.2
Taxable																	
= 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
0 < 5000	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.1	0.1	0.3	0.2	0.0	0.1	0.3	0.4
5000 < 10000	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.1	0.1	0.0	0.3	0.3	0.0	0.1	0.4	0.4
10000 < 15000	130.9	2.6	0.0	0.0	0.0	38.9	31.4	140.3	34.6	30.0	35.1	118.7	115.6	3.0	119.3	153.0	153.4
15000 < 20000	115.9	3.2	0.0	0.0	0.0	2.4	35.0	122.1	30.1	26.1	30.5	105.5	102.4	3.0	106.0	135.3	135.6
20000 < 25000	130.8	4.6	0.0	0.0	0.0	1.7	46.9	138.3	33.4	29.1	34.1	121.0	117.8	3.5	121.8	154.3	154.5
25000 < 30000	121.5	5.2	0.0	0.0	0.0	1.3	41.7	127.7	28.7	25.1	29.4	113.3	110.2	3.5	113.9	141.8	141.9
30000 < 35000	124.5	5.6	8.0	6.1	5.8	11.8	42.2	130.2	24.7	21.5	25.5	117.5	114.5	3.5	118.0	142.1	142.2
35000 < 40000	122.8	6.1	14.0	10.5	12.3	18.7	35.2	128.4	23.3	20.2	24.1	115.6	112.7	3.4	116.2	138.8	138.8
40000 < 50000	230.9	13.0	26.2	19.3	23.2	23.9	44.4	241.0	50.7	43.5	52.4	208.0	202.4	6.8	209.9	258.6	258.7
50000 < 70000	371.2	26.1	42.3	28.2	37.8	5.9	36.0	386.9	90.6	79.3	94.0	322.1	312.3	12.4	325.9	412.6	412.7
70000 < 75000	74.1	5.9	8.5	5.6	7.5	0.1	3.7	77.2	18.0	16.0	18.8	63.8	61.7	2.7	64.6	81.8	81.8
75000 < 80000	68.2	5.8	7.8	5.2	7.0	0.1	2.2	71.1	16.9	15.3	17.7	58.6	56.4	2.7	59.3	75.5	75.5
80000 < 100000	203.0	12.8	26.7	17.9	24.0	0.2	3.2	208.3	54.7	49.2	57.1	165.6	160.7	5.6	168.0	220.3	220.3
100000 < 150000	370.0	47.3	50.6	32.1	45.3	0.1	2.3	387.0	156.0	147.6	161.7	250.7	235.1	18.7	255.7	406.7	406.7
150000 < 200000	194.0	32.5	28.7	17.0	25.6	0.0	0.6	203.7	96.5	93.8	100.2	116.0	105.5	12.4	118.5	212.4	212.5
200000 < 500000	225.4	67.6	29.8	17.6	26.4	0.0	0.5	244.4	122.0	124.0	130.1	134.6	110.5	27.2	137.4	256.6	256.6
500000 < 1000000	33.3	21.4	3.2	2.2	3.0	0.0	0.0	40.0	18.7	20.7	21.5	23.4	14.6	10.1	23.8	42.1	42.1
1000000 < 1500000	7.1	6.4	0.7	0.5	0.7	0.0	0.0	9.3	4.3	4.9	5.1	5.4	2.6	3.3	5.5	9.7	9.7
1500000 < 2000000	2.7	2.7	0.3	0.2	0.2	0.0	0.0	3.6	1.5	1.8	1.9	2.2	0.9	1.5	2.2	3.7	3.7
2000000 < 5000000	3.6	4.0	0.3	0.2	0.3	0.0	0.0	4.9	1.7	2.1	2.2	3.4	1.4	2.4	3.4	5.0	5.0
5000000 < 10000000	0.8	0.9	0.1	0.1	0.1	0.0	0.0	1.1	0.3	0.4	0.4	0.8	0.3	0.6	0.8	1.1	1.1
At least 10000000	0.3	0.5	0.0	0.0	0.0	0.0	0.0	0.5	0.1	0.2	0.2	0.4	0.1	0.3	0.4	0.5	0.5
Total	2,531.6	274.0	247.1	162.7	219.2	105.3	325.3	2,666.7	807.1	751.1	842.1	2,047.1	1,938.4	126.7	2,070.9	2,852.8	2,854.2
Total	3,329.8	290.5	250.3	165.2	221.9	593.9	537.7	3,648.9	807.4	785.4	877.9	3,029.4	2,933.2	139.7	2,413.0	3,913.7	4,120.4

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 3.22a Tax Payments by Taxable Income Level: Full-year Residents (Amounts, 000)

New Jersey Taxable Income Level	Withholdings	Estimated Payments and Credits	Excess Fund Contributions			Earned Income Credit	Property Tax Credit	\$ Total Payments and Credits	Under- payment	Final Payments	Accounts Receivable	Over- payment	Refund Requests	Credit Forward Requests	Accounts Payable	Net Receivables	Net Charged Tax Payments
			UEC Insurance	Disability Insurance	Family Leave Insurance												
Nontaxable																	
= 0	17,436.3	9,070.9	1.3	0.6	0.2	6,123.9	4,562.0	37,195.3	0.0	1,044.1	-1,032.8	37,188.7	33,506.3	2,938.5	732.7	-1,765.5	-10,679.3
0 < 5000	19,681.2	1,827.3	0.5	0.2	0.1	28,685.2	1,224.5	51,419.1	0.0	172.2	-152.2	51,136.6	49,989.1	952.9	174.6	-326.8	-29,627.2
5000 < 10000	26,848.2	1,315.2	0.2	0.2	0.0	94,811.9	475.3	123,451.1	0.0	356.9	-329.6	121,925.9	120,608.4	21,999.5	-20,709.4	20,379.8	-93,762.0
10000 < 15000	19,144.5	561.9	0.3	0.1	0.1	106,443.2	356.8	126,506.9	0.0	141.1	-123.8	123,421.3	122,462.7	444.9	496.5	-620.2	-103,714.5
15000 < 20000	20,044.8	306.3	1.3	0.6	0.3	72,082.1	1,094.3	93,529.7	0.0	69.8	-54.0	81,367.3	80,666.3	328.8	356.4	-410.4	-61,013.9
20000 < 25000	20,107.7	185.7	4.7	2.4	0.9	48,867.6	1,213.9	70,383.0	0.0	56.2	-49.2	53,287.7	52,855.5	216.9	208.3	-257.6	-32,986.3
25000 < 30000	17,168.3	143.3	13.6	7.7	2.7	27,918.7	903.7	46,157.9	0.0	56.8	-48.4	31,300.8	31,039.8	154.9	97.7	-146.1	-13,965.3
30000 < 35000	7,838.2	140.1	19.7	10.0	4.2	10,268.8	406.8	18,687.9	0.0	86.0	-83.2	11,943.8	11,877.3	69.4	-5.7	-77.5	-3,931.5
35000 < 40000	2,094.4	75.9	5.3	2.7	1.1	2,440.9	135.6	4,755.9	0.0	24.2	-22.2	3,032.3	3,084.6	33.8	-88.2	66.0	-852.8
40000 < 50000	1,150.6	83.5	2.5	1.3	0.5	872.6	101.3	2,212.3	0.0	54.5	-52.6	1,629.1	1,821.4	43.6	-237.9	185.3	-390.6
50000 < 70000	1,696.1	238.3	1.1	0.5	0.2	269.1	79.8	2,285.2	0.0	264.3	-257.4	2,081.1	2,476.1	114.5	-51.4	259.0	-144.8
70000 < 75000	402.2	39.0	0.1	0.1	0.0	12.3	9.3	463.2	0.0	66.4	-62.3	452.2	530.6	18.1	-100.6	38.3	-10.7
75000 < 80000	378.1	40.6	0.1	0.1	0.0	7.9	5.4	432.2	0.0	73.3	-71.6	426.5	498.5	18.3	-92.0	20.4	-7.6
80000 < 100000	1,486.5	112.5	0.2	0.1	0.0	2.6	11.2	1,613.1	0.0	376.9	-364.8	1,609.7	1,797.2	50.7	-250.3	-114.5	-10.4
100000 < 150000	2,914.0	7,744.5	0.5	0.4	0.0	1.9	8.7	10,670.0	0.0	1,097.3	-1,073.1	10,668.7	3,328.1	152.6	7,163.8	-8,236.9	-9.4
150000 < 200000	2,987.4	1,600.0	0.8	0.5	0.2	1.5	3.6	4,594.0	0.0	2,135.1	-2,087.7	4,593.4	3,839.2	480.8	226.0	-2,313.8	-4.5
200000 < 500000	402.4	251.8	0.0	0.0	0.0	0.0	0.1	654.4	0.0	183.7	-180.4	654.3	493.6	113.6	43.8	-224.2	0.0
500000 < 1000000	626.9	609.4	0.0	0.0	0.0	0.0	0.1	1,236.4	0.0	234.5	-226.9	1,236.4	845.8	247.1	136.0	-362.9	-0.1
1000000 < 1500000	36.9	229.2	0.0	0.0	0.0	0.0	0.0	266.1	0.0	13.0	-13.0	266.1	142.4	124.7	-1.0	-12.0	0.0
1500000 < 2000000	43.6	504.3	0.0	0.0	0.0	0.0	0.0	548.0	0.0	2.0	-2.0	548.0	410.1	137.5	0.4	-2.3	0.0
2000000 < 5000000	55.1	383.6	0.0	0.0	0.0	0.0	0.0	438.7	0.0	4.3	-3.1	438.7	261.0	140.6	35.9	-39.0	0.0
000000 < 10000000	21.9	15.4	0.0	0.0	0.0	0.0	0.0	37.4	0.0	0.4	-0.4	37.4	24.7	0.0	12.6	-13.0	0.0
At least 10000000	0.6	57.0	0.0	0.0	0.0	0.0	0.0	57.6	0.0	0.0	0.0	57.6	0.0	57.6	-0.1	0.1	0.0
Total	162,566.1	25,535.8	52.5	27.7	10.7	398,810.2	10,592.3	597,595.1	0.0	6,512.7	-6,290.6	539,303.5	522,558.8	28,839.3	-12,316.8	6,026.3	-351,110.8
Taxable																	
= 0	56.8	37.3	0.0	0.0	0.0	0.2	2.1	96.4	10.9	12.5	-1.4	86.5	78.6	9.2	-1.6	0.2	18.5
0 < 5000	5,619.3	2,081.2	0.3	0.1	0.0	9.2	56.9	7,767.1	416.2	427.7	2.2	7,177.6	6,240.7	892.0	31.1	-28.9	939.6
5000 < 10000	14,785.0	2,713.5	1.5	0.7	0.2	770.6	596.0	18,867.6	2,640.8	2,012.3	717.4	12,319.4	11,402.7	1,106.2	-278.4	995.7	7,822.4
10000 < 15000	38,604.4	3,505.8	3.1	1.5	0.6	1,464.5	1,865.7	45,445.5	4,660.0	4,586.6	272.3	20,038.3	18,784.7	1,514.7	-460.0	732.3	26,737.1
15000 < 20000	51,251.2	4,354.3	7.0	3.4	1.4	156.1	2,288.9	58,062.4	5,561.1	5,143.4	644.8	23,667.2	22,389.6	1,637.0	-586.6	1,231.4	37,511.3
20000 < 25000	63,054.6	5,041.5	19.8	10.3	5.6	468.0	2,159.0	70,758.8	5,957.7	5,467.1	744.5	27,348.6	25,771.0	1,759.1	-435.4	1,179.9	46,740.8
25000 < 30000	77,169.4	6,133.7	62.1	32.7	12.7	2,766.6	2,054.7	88,231.9	5,867.0	5,342.5	782.4	34,031.0	32,196.7	1,918.9	-342.5	1,124.9	55,246.6
30000 < 35000	98,445.7	6,958.8	230.2	114.8	45.4	5,387.4	2,164.0	113,346.3	6,158.0	5,464.5	927.3	44,172.3	41,997.4	2,216.7	-275.6	1,202.9	67,780.7
35000 < 40000	113,902.1	7,409.2	433.2	202.1	85.3	3,788.1	1,508.0	127,328.1	6,187.3	5,631.8	820.6	47,709.8	45,177.2	2,469.4	-201.8	1,022.4	80,509.5
40000 < 50000	263,992.1	16,344.1	1,064.8	470.2	210.9	1,701.5	1,834.1	285,617.7	15,738.1	13,962.9	2,376.1	95,410.9	90,654.8	4,657.9	-502.6	2,878.7	202,409.3
50000 < 70000	612,395.6	33,484.7	2,102.3	863.5	416.1	385.7	1,189.9	650,837.8	36,784.8	33,659.9	4,471.1	192,643.9	183,560.5	8,917.6	-1,180.3	5,651.4	493,403.1
70000 < 75000	151,691.6	7,298.1	475.4	196.9	94.2	45.0	104.0	159,905.2	8,453.4	7,285.5	1,467.3	45,431.5	43,450.9	8,917.6	-224.6	1,691.9	122,778.1
75000 < 80000	146,924.8	7,844.9	450.3	187.1	89.4	32.0	67.8	155,596.3	8,294.6	7,299.0	1,275.9	43,961.7	41,745.3	2,127.2	-191.2	1,467.1	119,829.5
80000 < 100000	596,235.4	44,240.9	1,616.9	655.2	323.0	56.9	111.4	643,239.6	47,005.8	50,924.6	-2,573.0	155,220.3	144,745.6	10,289.0	-1,160.1	-1,412.9	534,856.9
100000 < 150000	1,332,116.8	131,904.8	3,071.3	1,176.1	609.8	35.5	96.1	1,469,010.3	144,421.9	130,819.8	17,271.9	250,444.9	225,263.5	25,026.7	-3,515.1	20,787.0	1,362,855.7
150000 < 200000	2,651,812.6	521,586.5	3,879.1	1,394.8	767.0	22.0	47.2	3,179,509.2	356,231.0	337,276.5	25,615.8	398,047.0	313,257.2	87,032.9	-8,904.5	34,520.2	3,137,624.1
200000 < 500000	362,141.5	143,123.0	235.4	92.8	47.5	0.0	1.8	505,641.9	50,239.5	52,576.0	-1,544.1	75,245.2	50,367.3	24,778.8	-693.3	-850.7	480,634.5
500000 < 1000000	786,721.8	500,148.3	339.7	141.3	69.8	0.0	2.1	1,287,422.9	147,646.8	156,669.6	-6,758.0	177,697.3	91,332.7	86,546.2	-2,446.4	-4,311.7	1,257,370.4
1000000 < 1500000	295,340.7	317,984.4	81.3	37.0	17.1	0.0	0.3	613,460.7	72,079.1	80,366.0	-7,364.5	80,838.1	29,165.4	52,041.4	-1,291.0	-6,073.5	604,701.5
1500000 < 2000000	161,738.8	208,689.6	30.6	12.6	6.3	0.0	0.0	370,477.9	38,861.8	44,623.2	-5,447.5	48,595.4	14,682.4	34,505.8	-906.7	-4,540.7	360,744.2
2000000 < 5000000	334,353.2	586,415.1	41.7	20.6	8.7	1.0	0.4	920,840.7	75,954.4	94,428.8	-17,962.2	142,089.2	39,422.5	103,677.9	-1,523.4	-16,438.7	854,704.5
000000 < 10000000	142,399.2	321,198.9	10.0	4.7	1.9	0.0	0.0	463,614.7	30,244.6	40,111.8	-9,097.2	70,173.5	15,571.0	55,038.2	-1,205.6	-7,891.6	423,685.9
At least 10000000	160,627.8	950,286.3	5.9	3.3	1.3	0.0	0.0	1,110,924.6	48,475.2	110,108.5	-61,163.7	171,539.6	150,188.7	-5,966.6	-55,197.1	987,860.2	
Total	8,461,380.2	3,828,785.1	14,161.8	5,621.8	2,814.2	17,090.4	16,150.1	12,346,003.6	1,117,890.1	1,194,200.6	-54,522.1	2,163,889.1	1,514,105.7	660,257.3	-32,262.3	-22,259.8	11,266,764.1
Total	8,623,946.3	3,854,320.9	14,214.3	5,649.5	2,824.8	415,900.6	26,742.3	12,943,598.7	1,117,890.1	1,200,713.3	-60,812.7	2,703,192.5	2,036,664.6	689,096.6	-44,579.1	-16,233.6	10,915,653.3

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 3.22b Tax Payments by Taxable Income Level: Full-year Residents (Returns, 000)

New Jersey Taxable Income Level	Withholdings	Estimated Payments and Credits	Excess Fund Contributions			Earned Income Credit	Property Tax Credit	Total Payments and Credits	Under- payment	Final Payments	Accounts Receivable	Over- payment	Refund Requests	Credit Forward Requests	Accounts Payable	Net Receivables	Net Charged Tax Payments
			UEC Insurance	Disability Insurance	Family Leave Insurance												
Nontaxable																	
= 0	82.4	6.5	0.0	0.0	0.0	21.4	91.6	155.1	0.0	1.1	1.2	155.1	139.0	3.7	36.1	160.9	270.3
0 < 5000	244.9	3.1	0.0	0.0	0.0	76.7	24.6	272.9	0.0	1.7	1.9	272.9	268.0	3.4	27.6	275.4	323.2
5000 < 10000	200.4	2.0	0.0	0.0	0.0	126.1	9.5	233.6	0.0	1.2	1.3	233.6	231.6	2.3	23.3	235.0	259.5
10000 < 15000	84.0	0.7	0.0	0.0	0.0	87.5	7.1	104.1	0.0	0.4	0.5	104.1	103.9	0.6	21.8	104.7	111.4
15000 < 20000	64.1	0.5	0.1	0.1	0.1	65.9	21.9	73.1	0.0	0.4	0.4	73.1	73.0	0.5	50.5	73.6	76.1
20000 < 25000	49.3	0.3	0.4	0.3	0.3	53.6	24.3	55.0	0.0	0.3	0.3	55.0	55.1	0.4	54.6	55.6	56.4
25000 < 30000	34.7	0.3	1.2	1.0	0.9	37.4	18.1	39.0	0.0	0.3	0.3	39.0	39.3	0.3	38.8	39.8	40.7
30000 < 35000	13.6	0.2	1.1	0.8	1.0	14.8	8.1	16.6	0.0	0.2	0.2	16.6	17.4	0.1	16.8	17.7	18.7
35000 < 40000	3.7	0.1	0.2	0.2	0.2	3.8	2.7	5.5	0.0	0.2	0.3	5.5	7.1	0.1	6.6	7.4	8.5
40000 < 50000	2.8	0.1	0.1	0.1	0.1	1.1	2.0	4.6	0.0	0.9	0.9	4.6	9.1	0.1	8.5	10.1	12.4
50000 < 70000	4.3	0.3	0.0	0.0	0.0	0.2	1.6	5.8	0.1	3.0	3.2	5.8	15.2	0.2	15.1	18.5	21.9
70000 < 75000	1.0	0.1	0.0	0.0	0.0	0.0	0.2	1.2	0.0	1.0	1.1	1.2	3.3	0.0	3.4	4.4	5.2
75000 < 80000	0.8	0.1	0.0	0.0	0.0	0.0	0.1	1.0	0.0	1.0	1.0	1.0	3.0	0.0	3.1	4.1	4.7
80000 < 100000	2.9	0.2	0.0	0.0	0.0	0.0	0.2	3.3	0.0	3.9	4.0	3.3	9.1	0.1	9.9	13.2	14.7
100000 < 150000	4.6	0.6	0.0	0.0	0.0	0.0	0.2	5.2	0.0	7.7	7.9	5.2	11.5	0.3	13.6	19.5	21.0
150000 < 200000	4.2	1.1	0.0	0.0	0.0	0.0	0.1	5.2	0.0	9.6	9.8	5.2	8.4	0.6	11.2	18.5	19.2
200000 < 500000	0.3	0.1	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.6	0.6	0.4	0.4	0.1	0.6	1.1	1.1
500000 < 1000000	0.4	0.2	0.0	0.0	0.0	0.0	0.0	0.6	0.0	0.6	0.6	0.6	0.5	0.1	0.8	1.2	1.2
1000000 < 1500000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
5000000 < 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	798.2	16.5	3.2	2.5	2.7	488.6	212.4	982.3	0.3	34.2	35.8	982.3	994.8	13.1	342.2	1,061.0	1,266.2
Taxable																	
= 0	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.2	0.1	0.2	0.2	0.0	0.1	0.2	0.4
0 < 5000	12.9	2.2	0.0	0.0	0.0	0.3	1.2	15.2	10.4	9.8	10.6	14.1	13.1	1.3	14.1	24.4	24.5
5000 < 10000	52.4	3.8	0.1	0.0	0.0	9.5	12.1	59.8	23.2	21.3	23.6	50.2	48.1	2.5	50.8	73.2	73.3
10000 < 15000	147.8	5.9	0.1	0.1	0.1	31.4	37.7	159.0	41.8	37.1	42.4	135.1	130.6	4.8	135.7	176.5	176.9
15000 < 20000	143.3	6.6	0.3	0.3	0.3	2.1	46.2	151.9	35.8	31.5	36.5	131.8	127.5	4.7	132.5	167.3	167.6
20000 < 25000	136.9	7.1	1.1	0.9	0.9	2.7	43.5	144.5	30.5	26.5	31.3	127.0	122.9	4.7	127.6	157.3	157.4
25000 < 30000	133.8	7.3	3.5	2.8	2.9	10.3	41.4	140.4	25.3	22.0	26.2	125.2	121.3	4.5	125.8	150.3	150.4
30000 < 35000	140.1	7.6	14.5	10.9	11.9	21.6	43.6	146.7	22.8	19.8	23.7	132.4	128.7	4.3	132.8	155.1	155.2
35000 < 40000	133.0	7.2	16.0	11.9	14.2	17.3	30.3	138.3	22.6	19.3	23.6	123.7	120.4	3.9	124.5	146.2	146.3
40000 < 50000	229.7	13.8	27.2	19.7	24.1	8.8	36.7	238.3	51.1	43.6	53.0	201.1	195.6	6.8	203.2	252.2	252.2
50000 < 70000	348.8	21.5	42.5	27.6	37.9	1.1	23.9	359.7	82.6	72.0	85.9	297.9	290.1	9.8	301.6	380.4	380.5
70000 < 75000	66.3	4.0	8.4	5.6	7.6	0.1	2.1	68.0	16.0	14.2	16.7	55.9	54.4	1.8	56.6	71.9	71.9
75000 < 80000	59.3	3.9	7.7	5.1	6.9	0.1	1.4	60.9	15.3	13.7	16.0	49.2	47.6	1.8	49.9	64.5	64.5
80000 < 100000	205.6	19.4	26.9	17.7	24.1	0.1	2.3	213.2	71.7	66.1	74.4	153.6	147.2	7.9	156.4	225.3	225.3
100000 < 150000	326.3	42.2	46.4	28.6	41.5	0.1	1.9	339.9	146.6	138.9	151.7	209.9	196.1	16.2	214.4	356.5	356.5
150000 < 200000	329.7	77.7	46.0	27.0	40.9	0.0	1.0	351.1	175.9	175.3	185.1	192.1	165.8	30.1	196.4	368.0	368.0
200000 < 500000	21.1	10.2	2.2	1.4	2.0	0.0	0.0	24.1	10.7	11.6	12.0	14.8	10.7	4.5	15.0	25.5	25.5
500000 < 1000000	30.6	19.8	2.9	2.0	2.7	0.0	0.0	36.7	17.3	19.2	19.9	21.3	13.2	9.4	21.7	38.6	38.6
1000000 < 1500000	6.8	6.1	0.7	0.5	0.6	0.0	0.0	8.8	4.0	4.6	4.8	5.1	2.5	3.1	5.2	9.1	9.1
1500000 < 2000000	2.6	2.6	0.3	0.2	0.2	0.0	0.0	3.5	1.5	1.7	1.8	2.1	0.9	1.4	2.2	3.6	3.6
2000000 < 5000000	3.5	3.8	0.3	0.2	0.3	0.0	0.0	4.8	1.6	2.1	2.2	3.3	1.3	2.3	3.3	4.9	4.9
5000000 < 10000000	0.8	0.9	0.1	0.1	0.1	0.0	0.0	1.0	0.3	0.4	0.4	0.8	0.3	0.6	0.8	1.1	1.1
At least 10000000	0.3	0.5	0.0	0.0	0.0	0.0	0.0	0.5	0.1	0.2	0.2	0.4	0.1	0.3	0.4	0.5	0.5
Total	2,531.6	274.0	247.1	162.7	219.2	105.3	325.3	2,666.7	807.1	751.1	842.1	2,047.1	1,938.4	126.7	2,070.9	2,852.8	2,854.2
Total	3,329.8	290.5	250.3	165.2	221.9	593.9	537.7	3,648.9	807.4	785.4	877.9	3,029.4	2,933.2	139.7	2,413.0	3,913.7	4,120.4

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 3.23a Tax Payments by Gross Income Percentile Level: Full-year Residents (Amounts, 000\$)

New Jersey Gross Income Level	Withholdings	Estimated Payments and Credits	Excess Fund Contributions			Earned Income Credit	Property Tax Credit	Total Payments and Credits	Under- payment	Final Payments	Accounts Receivable	Over- payment	Refund Requests	Credit Forward Requests	Accounts Payable	Net Receivables	Net Charged Tax Payments	
			UEC Insurance	Disability Insurance	Family Leave Insurance													
< 4,764	< 10.0	14,989.4	5,256.6	0.0	0.0	8,083.0	3,561.3	31,890.3	16.0	975.8	-946.3	31,877.4	29,856.2	1,408.9	598.9	-1,545.2	-11,615.4	
4,764 < 11,804	10.0 < 20.0	41,225.0	2,394.1	0.0	0.0	74,515.9	2,126.4	120,261.4	1,613.6	1,222.0	470.1	112,924.9	111,169.9	22,588.8	-20,912.2	21,382.3	-67,692.2	
11,804 < 15,569	20.0 < 25.0	33,617.6	1,814.5	0.0	0.0	74,713.5	1,809.7	111,955.1	2,144.9	2,145.2	114.5	95,285.1	94,301.1	895.0	-25.7	140.2	-57,708.2	
15,569 < 19,658	25.0 < 30.0	45,308.4	2,181.8	0.0	0.0	75,681.8	1,809.0	124,981.0	2,661.3	2,569.1	220.9	104,356.5	103,058.2	1,040.4	129.2	91.8	-54,205.0	
19,658 < 29,385	30.0 < 40.0	137,667.8	6,911.2	0.0	0.0	113,678.6	6,889.2	265,146.8	9,212.1	8,539.7	1,108.6	166,308.0	163,272.9	2,979.2	-380.3	1,488.9	-12,517.0	
29,385 < 41,489	40.0 < 50.0	224,092.1	10,884.7	470.1	230.5	57,995.9	5,948.3	299,714.1	12,787.7	11,527.9	1,776.0	138,938.1	134,916.6	4,053.5	-548.1	2,324.1	109,619.6	
41,489 < 57,392	50.0 < 60.0	385,187.5	20,822.7	1,514.2	664.5	10,175.4	3,066.9	421,731.2	23,096.9	21,295.7	2,671.7	143,770.5	137,714.8	6,384.4	-1,199.2	3,870.9	287,815.4	
57,392 < 79,191	60.0 < 70.0	629,113.7	38,667.3	2,027.1	838.0	788.2	1,142.1	672,980.3	38,359.2	34,671.3	5,051.1	207,485.6	197,350.6	10,362.2	-1,590.4	6,641.4	501,923.6	
79,191 < 95,841	70.0 < 75.0	439,846.3	20,889.1	1,338.1	553.7	267.0	135.3	463,199.0	25,037.4	30,491.4	-4,560.3	130,701.0	125,075.3	5,575.8	-843.8	-3,716.4	357,230.6	
95,841 < 115,320	75.0 < 80.0	534,676.0	39,889.0	1,381.7	558.8	274.0	64.3	576,930.4	45,744.2	41,697.6	5,354.2	137,075.2	128,138.1	8,981.9	-1,352.3	6,706.5	485,448.5	
115,320 < 178,352	80.0 < 90.0	1,534,645.1	167,916.9	3,452.7	1,311.7	683.6	42.8	1,708,144.9	170,284.4	156,331.3	18,090.3	296,951.7	258,546.0	30,971.7	3,296.7	14,793.6	1,581,342.7	
178,352 < 257,222	90.0 < 95.0	1,241,474.3	190,705.8	2,087.0	752.6	414.4	12.7	1,435,473.4	160,270.3	150,179.9	13,210.5	178,809.3	145,820.9	32,963.9	-3,095.6	16,306.1	1,416,895.2	
257,222 < 646,489	95.0 < 99.0	1,783,423.1	601,978.2	1,584.4	580.2	314.8	12.3	2,387,906.0	261,950.7	262,095.2	4,331.3	327,589.2	227,091.1	102,095.1	-6,072.8	10,404.1	2,322,242.3	
646,489 < 987,906	99.0 < 99.5	451,826.2	321,616.2	176.9	75.4	36.7	0.0	773,732.5	90,265.5	97,723.6	-5,979.3	104,896.4	49,215.0	55,884.1	-1,681.5	-4,297.8	759,100.4	
987,906 < 2,755,027	99.5 < 99.9	622,837.4	769,009.3	145.8	66.5	30.3	0.0	1,392,089.7	149,368.7	170,290.9	-19,289.6	191,980.2	62,485.4	130,468.9	-2,606.7	-16,682.9	1,349,477.7	
At least 2,755,027	at least 99.9	504,016.7	1,653,383.3	36.3	17.6	7.4	1.0	2,157,462.6	125,073.9	208,956.7	-82,439.6	334,244.6	68,652.5	272,442.9	-8,294.0	-74,145.6	1,948,290.7	
Total		8,623,946.3	3,854,320.9	14,214.3	5,649.5	2,824.8	415,900.6	26,742.3	12,943,598.7	1,117,886.9	1,200,713.3	-60,815.9	2,703,193.7	2,036,664.6	689,096.6	-44,578.0	-16,237.9	10,915,648.9

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 3.23b Tax Payments by Gross Income Percentile Level: Full-year Residents (Returns, 000)

New Jersey Gross Income Level	Withholdings	Estimated Payments and Credits	Excess Fund Contributions			Earned Income Credit	Property Tax Credit	Total Payments and Credits	Under- payment	Final Payments	Accounts Receivable	Over- payment	Refund Requests	Credit Forward Requests	Accounts Payable	Net Receivables	Net Charged Tax Payments	
			UEC Insurance	Disability Insurance	Family Leave Insurance													
< 4,764	< 10.0	212.1	3.9	0.0	0.0	0.0	50.9	71.5	279.1	0.2	1.9	1.9	279.0	264.1	3.5	34.1	284.7	412.0
4,764 < 11,804	10.0 < 20.0	313.0	4.5	0.0	0.0	0.0	150.2	42.8	362.2	13.1	12.9	15.2	354.2	347.0	4.7	76.3	369.8	412.0
11,804 < 15,569	20.0 < 25.0	160.7	3.3	0.0	0.0	0.0	89.3	36.5	187.3	25.6	22.6	26.3	171.3	168.0	3.2	103.3	197.4	206.0
15,569 < 19,658	25.0 < 30.0	166.5	3.8	0.0	0.0	0.0	62.7	36.5	186.0	24.3	21.5	25.2	172.6	169.4	3.3	99.4	197.6	206.0
19,658 < 29,385	30.0 < 40.0	346.6	10.9	0.0	0.0	0.0	110.0	138.5	376.8	60.8	53.6	62.8	345.8	338.9	8.0	335.4	407.1	412.1
29,385 < 41,489	40.0 < 50.0	354.8	15.4	28.9	21.8	24.0	97.5	119.6	379.6	58.5	51.3	61.0	348.2	342.0	9.3	347.7	408.6	412.0
41,489 < 57,392	50.0 < 60.0	355.5	21.6	39.7	28.6	35.3	31.1	61.5	374.9	80.3	70.4	84.3	320.3	318.0	10.9	327.8	408.2	412.0
57,392 < 79,191	60.0 < 70.0	355.6	27.5	40.2	26.3	35.9	1.8	22.9	372.1	86.0	79.4	92.8	309.3	309.3	12.8	322.1	408.6	412.1
79,191 < 95,841	70.0 < 75.0	179.1	11.8	22.9	15.4	20.6	0.2	3.4	184.6	46.0	44.5	51.4	149.1	150.7	5.3	157.6	204.5	206.0
95,841 < 115,320	75.0 < 80.0	178.8	18.6	23.0	15.0	20.6	0.1	1.8	186.6	65.0	64.0	70.9	131.8	130.2	7.6	139.4	204.9	206.0
115,320 < 178,352	80.0 < 90.0	361.2	51.7	51.2	31.4	45.7	0.1	1.9	378.5	163.4	164.9	178.1	232.3	221.8	20.2	245.4	410.8	412.0
178,352 < 257,222	90.0 < 95.0	179.7	37.9	25.7	15.0	22.9	0.0	0.5	190.5	94.8	98.7	104.2	104.0	93.3	14.5	109.4	205.7	206.0
257,222 < 646,489	95.0 < 99.0	135.6	53.7	15.9	9.7	14.2	0.0	0.3	151.6	71.9	79.3	82.7	87.7	68.5	22.7	91.2	164.6	164.8
646,489 < 987,906	99.0 < 99.5	15.8	11.2	1.5	1.0	1.4	0.0	0.0	19.4	9.3	10.6	10.9	11.1	6.4	5.5	11.4	20.6	20.6
987,906 < 2,755,027	99.5 < 99.9	12.0	11.4	1.1	0.8	1.1	0.0	0.0	15.8	6.9	8.1	8.3	9.6	4.4	6.1	9.7	16.5	16.5
At least 2,755,027	at least 99.9	2.8	3.4	0.3	0.2	0.2	0.0	0.0	4.0	1.2	1.6	1.7	2.9	1.1	2.2	3.0	4.1	4.1
Total		3,329.8	290.5	250.3	165.2	221.9	593.9	537.7	3,648.9	807.4	785.4	877.9	3,029.4	2,933.2	139.7	2,413.0	3,913.7	4,120.4

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 3.24a Tax Payments by Taxable Income Percentile Level: Full-year Residents (Amounts, 000)

New Jersey Taxable Income Level		Withholdings	Estimated Payments and Credits	Excess Fund Contributions			Earned Income Credit	Property Tax Credit	\$)		Under- payment	Final Payments	Accounts Receivable	Over- payment	Refund Requests	Credit Forward Requests	Accounts Payable	Net Receivables	Net Charged Tax Payments
				UEC Insurance	Disability Insurance	Family Leave Insurance			Total Payments and Credits	Total Payments and Credits									
< 2,015	< 10.0	25,646.3	10,532.2	1.7	0.8	0.3	12,935.7	5,165.3	54,282.3	110.2	1,203.5	-1,072.8	54,139.1	49,722.9	3,582.9	812.8	-1,885.6	-17,847.5	
2,015 < 8,052	10.0 < 20.0	40,488.1	4,701.1	1.5	0.7	0.3	72,109.6	1,132.1	118,433.3	1,794.8	1,427.6	438.6	115,655.0	113,107.7	23,477.3	-21,001.4	21,440.0	-68,668.5	
8,052 < 11,273	20.0 < 25.0	31,535.9	2,724.7	1.4	0.7	0.2	77,917.6	1,165.3	113,345.8	2,238.7	2,539.4	-180.7	100,833.9	99,233.2	1,314.6	166.1	-346.8	-64,332.4	
11,273 < 14,934	25.0 < 30.0	43,680.2	3,100.0	2.6	1.2	0.5	74,227.4	1,643.6	122,655.5	3,513.8	3,516.3	159.9	101,061.9	99,439.7	1,452.4	7.4	152.6	-50,763.7	
14,934 < 23,802	30.0 < 40.0	134,248.6	8,661.8	24.7	12.7	4.8	112,582.6	6,028.3	261,563.5	10,170.7	9,475.0	1,143.4	169,419.9	165,876.8	3,504.7	-409.2	1,552.6	-16,296.5	
23,802 < 34,947	40.0 < 50.0	220,389.3	14,584.6	329.8	167.3	67.5	56,337.9	6,264.5	298,141.0	13,388.4	12,221.2	1,727.6	138,708.8	133,912.0	4,802.8	-566.4	2,294.0	110,218.1	
34,947 < 49,646	50.0 < 60.0	371,543.6	23,270.4	1,467.6	659.4	290.3	8,889.0	3,549.1	409,669.3	21,339.1	19,171.1	3,015.9	144,493.5	137,645.1	7,001.8	-1,001.4	4,017.3	274,076.9	
49,696 < 70,029	60.0 < 70.0	625,942.8	34,475.6	2,148.7	884.2	425.3	682.9	1,326.5	665,886.0	37,480.7	34,532.7	4,332.2	198,921.4	190,009.5	9,264.8	-1,737.1	6,069.2	502,435.9	
70,029 < 84,675	70.0 < 75.0	435,753.6	23,244.1	1,322.9	547.7	265.1	116.8	223.8	461,474.0	25,330.3	30,844.9	-4,660.1	129,465.7	123,259.1	6,194.2	-842.1	-3,818.0	356,998.0	
84,675 < 102,534	75.0 < 80.0	535,325.4	42,753.7	1,407.5	567.7	278.9	42.7	93.9	580,469.8	45,722.0	41,915.1	5,096.2	134,216.3	124,702.5	9,597.7	-1,373.2	6,469.4	491,838.9	
102,534 < 162,838	80.0 < 90.0	1,545,005.0	167,517.8	3,468.5	1,317.8	687.9	36.3	104.1	1,718,137.3	170,534.8	156,352.7	18,381.2	289,943.5	252,321.7	30,303.5	3,119.1	15,262.2	1,598,588.3	
162,838 < 240,024	90.0 < 95.0	1,243,350.7	189,078.4	2,085.5	748.8	413.4	10.9	29.6	1,435,717.3	161,374.6	150,521.1	14,059.3	175,090.9	142,867.0	32,236.9	-3,218.7	17,278.1	1,421,960.4	
240,024 < 623,847	95.0 < 99.0	1,788,168.5	592,261.4	1,593.7	582.0	316.0	10.1	14.4	2,382,946.1	261,186.6	261,071.1	4,475.8	323,129.0	225,194.3	99,638.5	-6,064.2	10,540.0	2,320,979.2	
623,847 < 961,018	99.0 < 99.5	452,946.1	320,635.4	178.5	75.5	37.0	0.0	1.1	773,873.7	89,516.0	96,844.2	-5,913.5	104,704.5	49,123.6	55,593.9	-1,427.7	-4,485.8	758,684.1	
961,018 < 2,712,867	99.5 < 99.9	623,808.4	767,051.8	143.7	65.3	29.9	0.0	0.6	1,391,099.7	149,230.5	170,395.0	-19,535.5	191,175.6	61,944.7	130,320.5	-2,718.5	-16,817.0	1,349,154.1	
At least 2,712,867	at least 99.9	506,113.8	1,649,727.7	36.2	17.6	7.4	1.0	0.2	2,155,903.8	124,955.8	208,682.5	-82,283.5	332,234.8	68,304.6	270,810.3	-8,323.4	-73,960.1	1,948,623.6	
Total		8,623,946.3	3,854,320.9	14,214.3	5,649.5	2,824.8	415,900.6	26,742.3	12,943,598.7	1,117,886.9	1,200,713.3	-60,815.9	2,703,193.7	2,036,664.6	689,096.6	-44,578.0	-16,237.9	10,915,648.9	

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 3.24b Tax Payments by Taxable Income Percentile Level: Full-year Residents (Returns, 000)

New Jersey Taxable Income Level	Withholdings	Estimated Payments and Credits	Excess Fund Contributions			Earned Income Credit	Property Tax Credit	Total Payments and Credits	Under- payment	Final Payments	Accounts Receivable	Over- payment	Refund Requests	Credit Forward Requests	Accounts Payable	Net Receivables	Net Charged Tax Payments	
			UEC Insurance	Disability Insurance	Family Leave Insurance													
< 2,015	< 10.0	184.7	8.7	0.0	0.0	45.7	103.8	269.3	3.7	5.3	5.6	269.1	250.3	5.6	53.0	411.1	412.0	
2,015 < 8,052	10.0 < 20.0	311.5	6.5	0.1	0.0	130.9	22.7	352.8	16.7	17.8	19.0	349.0	343.5	5.6	52.7	411.1	412.0	
8,052 < 11,273	20.0 < 25.0	158.5	4.1	0.1	0.0	93.8	23.5	186.6	24.8	22.7	25.8	173.5	170.4	3.4	87.8	205.8	206.1	
11,273 < 14,934	25.0 < 30.0	167.4	4.9	0.1	0.1	81.4	33.2	188.2	29.8	26.7	30.7	171.0	167.4	4.0	114.0	205.7	206.0	
14,934 < 23,802	30.0 < 40.0	353.6	12.9	1.4	1.1	112.5	121.3	381.9	60.0	53.1	62.1	347.9	340.4	9.1	325.4	411.9	412.1	
23,802 < 34,947	40.0 < 50.0	363.4	16.9	20.6	15.8	16.9	96.6	126.0	386.7	54.6	48.0	57.4	353.4	345.9	10.4	354.4	412.0	412.1
34,947 < 49,646	50.0 < 60.0	362.7	20.7	42.7	31.2	37.9	31.2	71.2	380.0	72.1	62.6	76.1	329.4	326.7	10.6	337.1	412.0	412.0
49,696 < 70,029	60.0 < 70.0	361.6	22.3	43.6	28.3	38.8	1.4	26.6	374.4	84.6	76.7	91.1	311.1	312.8	10.3	324.3	412.0	412.0
70,029 < 84,675	70.0 < 75.0	179.4	12.0	22.8	15.2	20.5	0.2	4.5	184.8	46.5	44.7	51.5	148.9	150.2	5.3	157.0	206.0	206.0
84,675 < 102,534	75.0 < 80.0	179.0	18.3	23.2	15.2	20.8	0.1	1.9	186.3	65.8	64.4	71.7	130.8	129.5	7.4	138.6	206.0	206.0
102,534 < 162,838	80.0 < 90.0	361.4	48.7	51.2	31.4	45.9	0.1	2.1	377.3	163.6	164.3	178.2	231.4	222.3	18.8	245.2	412.0	412.0
162,838 < 240,024	90.0 < 95.0	179.9	36.5	25.8	15.0	22.9	0.0	0.6	190.1	95.5	99.1	104.8	103.1	93.1	13.8	108.8	206.0	206.0
240,024 < 623,847	95.0 < 99.0	136.0	52.3	16.0	9.7	14.2	0.0	0.3	151.3	72.3	79.6	83.0	87.2	68.8	21.9	90.7	164.8	164.8
623,847 < 961,018	99.0 < 99.5	15.9	11.1	1.5	1.0	1.4	0.0	0.0	19.4	9.3	10.6	10.9	11.2	6.5	5.4	11.4	20.6	20.6
961,018 < 2,712,867	99.5 < 99.9	12.0	11.3	1.1	0.8	1.1	0.0	0.0	15.8	6.9	8.1	8.4	9.5	4.4	6.0	9.7	16.5	16.5
At least 2,712,867	at least 99.9	2.9	3.4	0.3	0.2	0.2	0.0	0.0	4.0	1.2	1.6	1.7	2.9	1.1	2.2	3.0	4.1	4.1
Total		3,329.8	290.5	250.3	165.2	221.9	593.9	537.7	3,648.9	807.4	785.4	877.9	3,029.4	2,933.2	139.7	2,413.0	4,117.9	4,120.4

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 4.1 Sources of Income: Full-year Resident Returns 2014-2015

Income Source	Number of Returns (000s)		<u>Comparison</u>		Amounts (\$000)		Percent of Gross Income		
	2015	2014	Percent Change	2015	2014	Percent Change	2015	2014	Change
Employee Compensation	3,453.3	3,400.2	1.6%	263,907,476.9	253,880,332.7	3.9%	73.7%	73.2%	0.5%
Interest	1,315.5	1,339.1	-1.8%	2,294,824.1	2,304,537.9	-0.4%	0.6%	0.7%	0.0%
Dividends	1,027.7	1,034.4	-0.6%	6,967,570.7	7,200,090.4	-3.2%	1.9%	2.1%	-0.1%
Other Income	1,798.7	1,793.9	0.3%	92,156,277.5	90,494,518.0	1.8%	25.7%	26.1%	-0.4%
Total Income	4,096.4	4,031.0	1.6%	365,326,149.2	353,879,479.1	3.2%	102.0%	102.0%	0.0%
Retirement Exclusion	535.0	528.1	1.3%	7,830,721.4	7,721,765.2	1.4%	2.2%	2.2%	0.0%
Gross Income	4,120.4	4,057.1	1.6%	358,250,242.2	346,910,382.2	3.3%	100.0%	100.0%	0.0%
Sources of Other Income:									
S-Corporation Income	78.7	77.1	2.0%	11,860,703.0	10,793,655.9	9.9%	3.3%	3.1%	0.2%
Net Profits from Business	483.3	460.8	4.9%	13,466,208.7	12,730,436.9	5.8%	3.8%	3.7%	0.1%
Net Capital Gains	587.2	641.1	-8.4%	11,470,999.9	13,075,286.2	-12.3%	3.2%	3.8%	-0.6%
Pensions and Annuities	896.8	890.8	0.7%	26,342,648.5	25,459,665.1	3.5%	7.4%	7.3%	0.0%
Distributive Share of									
Partnership Income	138.4	139.0	-0.4%	23,387,985.5	22,762,660.1	2.7%	6.5%	6.6%	0.0%
Rental Income	125.8	123.4	1.9%	1,743,867.4	1,688,149.4	3.3%	0.5%	0.5%	0.0%
Net Gambling Income	21.9	20.8	5.3%	270,259.6	251,596.8	7.4%	0.1%	0.1%	0.0%
Alimony Received	25.1	25.0	0.2%	732,082.6	699,254.3	4.7%	0.2%	0.2%	0.0%
Miscellaneous	174.4	177.1	-1.5%	2,881,522.3	3,033,813.3	-5.0%	0.8%	0.9%	-0.1%
Sub Total: Other Income	1,798.7	1,793.9	0.3%	92,156,277.5	90,494,518.0	1.8%	25.7%	26.1%	-0.4%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 4.2a Income Distribution: Full-year Resident Returns 2014-2015 Comparison

Gross Income Level	Number of Returns (000s)			Amounts (\$m)		
	2015	2014	% Change	2015	2014	% Change
exactly \$0	138.2	138.2	0.0%	0.0	0.0	-
\$0 under \$5,000	287.8	288.9	-0.4%	751.8	751.9	0.0%
\$5,000 under \$10,000	288.3	291.1	-1.0%	2,154.0	2,178.0	-1.1%
\$10,000 under \$15,000	283.2	284.2	-0.4%	3,516.4	3,530.2	-0.4%
\$15,000 under \$20,000	254.5	252.0	1.0%	4,430.8	4,387.4	1.0%
\$20,000 under \$25,000	220.5	218.2	1.0%	4,948.4	4,897.3	1.0%
\$25,000 under \$30,000	198.5	196.8	0.9%	5,449.2	5,401.1	0.9%
\$30,000 under \$40,000	343.3	336.4	2.1%	11,947.0	11,703.2	2.1%
\$40,000 under \$50,000	278.8	273.8	1.8%	12,494.7	12,271.4	1.8%
\$50,000 under \$75,000	522.9	514.6	1.6%	32,203.4	31,692.9	1.6%
\$75,000 under \$100,000	316.9	309.9	2.3%	27,366.6	26,779.9	2.2%
\$100,000 under \$200,000	654.4	639.0	2.4%	91,190.0	88,820.8	2.7%
\$200,000 under \$500,000	269.4	253.1	6.4%	77,097.6	72,393.7	6.5%
\$500,000 under \$1,000,000	43.4	41.4	4.8%	29,226.1	27,904.3	4.7%
\$1,000,000 under \$1,500,000	9.7	9.2	5.8%	11,702.7	11,079.8	5.6%
\$1,500,000 under \$2,000,000	3.8	3.6	6.0%	6,472.5	6,102.6	6.1%
\$2,000,000 under \$5,000,000	5.1	4.9	4.1%	15,125.7	14,400.8	5.0%
\$5,000,000 under \$10,000,000	1.1	1.0	4.5%	7,397.6	7,079.6	4.5%
at least \$10,000,000	0.5	0.5	-4.0%	14,775.8	15,535.5	-4.9%
	4,120.4	4,057.1	1.6%	358,250.2	346,910.4	3.3%

Percentage Distribution by Gross Income Level

Gross Income Level	Number of Returns			Amount		
	2015	2014	Change	2015	2014	Change
exactly \$0	3.4%	3.4%	-0.1%	0.0%	0.0%	0.0%
\$0 under \$5,000	7.0%	7.1%	-0.1%	0.2%	0.2%	0.0%
\$5,000 under \$10,000	7.0%	7.2%	-0.2%	0.6%	0.6%	0.0%
\$10,000 under \$15,000	6.9%	7.0%	-0.1%	1.0%	1.0%	0.0%
\$15,000 under \$20,000	6.2%	6.2%	0.0%	1.2%	1.3%	0.0%
\$20,000 under \$25,000	5.4%	5.4%	0.0%	1.4%	1.4%	0.0%
\$25,000 under \$30,000	4.8%	4.9%	0.0%	1.5%	1.6%	0.0%
\$30,000 under \$40,000	8.3%	8.3%	0.0%	3.3%	3.4%	0.0%
\$40,000 under \$50,000	6.8%	6.7%	0.0%	3.5%	3.5%	0.0%
\$50,000 under \$75,000	12.7%	12.7%	0.0%	9.0%	9.1%	-0.1%
\$75,000 under \$100,000	7.7%	7.6%	0.1%	7.6%	7.7%	-0.1%
\$100,000 under \$200,000	15.9%	15.7%	0.1%	25.5%	25.6%	-0.1%
\$200,000 under \$500,000	6.5%	6.2%	0.3%	21.5%	20.9%	0.7%
\$500,000 under \$1,000,000	1.1%	1.0%	0.0%	8.2%	8.0%	0.1%
\$1,000,000 under \$1,500,000	0.2%	0.2%	0.0%	3.3%	3.2%	0.1%
\$1,500,000 under \$2,000,000	0.1%	0.1%	0.0%	1.8%	1.8%	0.0%
\$2,000,000 under \$5,000,000	0.1%	0.1%	0.0%	4.2%	4.2%	0.1%
\$5,000,000 under \$10,000,000	0.0%	0.0%	0.0%	2.1%	2.0%	0.0%
at least \$10,000,000	0.0%	0.0%	0.0%	4.1%	4.5%	-0.4%
	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 4.2b Income Distribution: Full-year Resident 2014-2015 Comparison

Gross Income Percentile	Number of Returns (000s)			Gross Income (\$m)		
	2015	2014	% Change	2015	2014	% Change
under 10.0	412.0	405.7	1.6%	683.4	648.4	5.4%
10.0 under 20.0	412.0	405.7	1.6%	3,413.8	3,279.1	4.1%
20.0 under 25.0	206.0	202.9	1.5%	2,821.1	2,709.9	4.1%
25.0 under 30.0	206.0	202.8	1.6%	3,617.0	3,476.4	4.0%
30.0 under 40.0	412.1	405.7	1.6%	10,032.8	9,658.2	3.9%
40.0 under 50.0	412.0	405.7	1.6%	14,492.2	13,986.7	3.6%
50.0 under 60.0	412.0	405.7	1.6%	20,231.9	19,570.1	3.4%
60.0 under 70.0	412.1	405.7	1.6%	27,857.0	26,961.8	3.3%
70.0 under 75.0	206.0	202.9	1.6%	17,933.4	17,335.7	3.4%
75.0 under 80.0	206.0	202.9	1.6%	21,718.8	21,003.1	3.4%
80.0 under 90.0	412.0	405.7	1.6%	58,733.2	56,642.0	3.7%
90.0 under 95.0	206.0	202.9	1.6%	43,497.5	41,836.4	4.0%
95.0 under 99.0	164.8	162.3	1.6%	61,161.2	58,935.5	3.8%
99.0 under 99.5	20.6	20.3	1.6%	16,177.3	15,622.4	3.6%
99.5 under 99.9	16.5	16.2	1.6%	24,640.6	23,834.4	3.4%
99.9 to 100.0	4.1	4.1	1.6%	31,239.1	31,410.4	-0.5%
All returns	4,120.4	4,057.1	1.6%	358,250.2	346,910.4	3.3%

Percentage Distribution by Gross Income Level

Gross Income Percentile	Number of Returns			Amount		
	2015	2014	Change	2015	2014	Change
under 10.0	10.0%	10.0%	0.0%	0.2%	0.2%	0.0%
10.0 under 20.0	10.0%	10.0%	0.0%	1.0%	0.9%	0.0%
20.0 under 25.0	5.0%	5.0%	0.0%	0.8%	0.8%	0.0%
25.0 under 30.0	5.0%	5.0%	0.0%	1.0%	1.0%	0.0%
30.0 under 40.0	10.0%	10.0%	0.0%	2.8%	2.8%	0.0%
40.0 under 50.0	10.0%	10.0%	0.0%	4.0%	4.0%	0.0%
50.0 under 60.0	10.0%	10.0%	0.0%	5.6%	5.6%	0.0%
60.0 under 70.0	10.0%	10.0%	0.0%	7.8%	7.8%	0.0%
70.0 under 75.0	5.0%	5.0%	0.0%	5.0%	5.0%	0.0%
75.0 under 80.0	5.0%	5.0%	0.0%	6.1%	6.1%	0.0%
80.0 under 90.0	10.0%	10.0%	0.0%	16.4%	16.3%	0.1%
90.0 under 95.0	5.0%	5.0%	0.0%	12.1%	12.1%	0.1%
95.0 under 99.0	4.0%	4.0%	0.0%	17.1%	17.0%	0.1%
99.0 under 99.5	0.5%	0.5%	0.0%	4.5%	4.5%	0.0%
99.5 under 99.9	0.4%	0.4%	0.0%	6.9%	6.9%	0.0%
99.9 to 100.0	0.1%	0.1%	0.0%	8.7%	9.1%	-0.3%
All returns	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 4.3a Net Charged Tax: Taxable Returns 2014-2015 Comparison

Gross Income Level	Number of Returns (000s)			Amount (m\$)		
	2015	2014	%Change	2015	2014	%Change
exactly \$0	138.2	138.2	0.0%	-3,407.1	-3,018.4	-12.9%
\$0 under \$5,000	287.8	288.9	-0.4%	-9,124.0	-6,221.4	-46.7%
\$5,000 under \$10,000	288.3	291.1	-1.0%	-40,471.8	-29,426.6	-37.5%
\$10,000 under \$15,000	283.2	284.2	-0.4%	-72,138.5	-41,808.2	-72.5%
\$15,000 under \$20,000	254.5	252.0	1.0%	-69,491.0	-35,375.1	-96.4%
\$20,000 under \$25,000	220.5	218.2	1.0%	-16,727.7	6,471.8	-358.5%
\$25,000 under \$30,000	198.5	196.8	0.9%	10,281.2	26,581.1	-61.3%
\$30,000 under \$40,000	343.3	336.4	2.1%	87,333.6	104,545.8	-16.5%
\$40,000 under \$50,000	278.8	273.8	1.8%	156,602.5	157,718.1	-0.7%
\$50,000 under \$75,000	522.9	514.6	1.6%	554,338.2	542,246.3	2.2%
\$75,000 under \$100,000	316.9	309.9	2.3%	544,443.4	528,820.3	3.0%
\$100,000 under \$200,000	430.9	423.9	1.6%	1,300,279.0	1,280,845.1	1.5%
\$200,000 under \$500,000	492.9	468.2	5.3%	3,893,209.2	3,707,991.4	5.0%
\$500,000 under \$1,000,000	43.4	41.4	4.8%	1,303,584.8	1,256,719.2	3.7%
\$1,000,000 under \$1,500,000	9.7	9.2	5.8%	621,418.7	590,971.9	5.2%
\$1,500,000 under \$2,000,000	3.8	3.6	6.0%	369,402.8	346,682.8	6.6%
\$2,000,000 under \$5,000,000	5.1	4.9	4.1%	865,197.9	820,062.4	5.5%
\$5,000,000 under \$10,000,000	1.1	1.0	4.5%	430,789.2	421,575.3	2.2%
at least \$10,000,000	0.5	0.5	-4.0%	990,129.6	1,053,256.2	-6.0%
Total	4,120.4	4,057.1	1.6%	10,915,650.1	10,728,638.0	1.7%

Percent Distribution by Gross Income Level

Gross Income Level	Number of Returns			Amount		
	2015	2014	Change	2015	2014	Change
exactly \$0	3.4%	3.4%	-0.1%	0.0%	0.0%	0.0%
\$0 under \$5,000	7.0%	7.1%	-0.1%	-0.1%	-0.1%	0.0%
\$5,000 under \$10,000	7.0%	7.2%	-0.2%	-0.4%	-0.3%	-0.1%
\$10,000 under \$15,000	6.9%	7.0%	-0.1%	-0.7%	-0.4%	-0.3%
\$15,000 under \$20,000	6.2%	6.2%	0.0%	-0.6%	-0.3%	-0.3%
\$20,000 under \$25,000	5.4%	5.4%	0.0%	-0.2%	0.1%	-0.2%
\$25,000 under \$30,000	4.8%	4.9%	0.0%	0.1%	0.2%	-0.2%
\$30,000 under \$40,000	8.3%	8.3%	0.0%	0.8%	1.0%	-0.2%
\$40,000 under \$50,000	6.8%	6.7%	0.0%	1.4%	1.5%	0.0%
\$50,000 under \$75,000	12.7%	12.7%	0.0%	5.1%	5.1%	0.0%
\$75,000 under \$100,000	7.7%	7.6%	0.1%	5.0%	4.9%	0.1%
\$100,000 under \$200,000	10.5%	10.4%	0.0%	11.9%	11.9%	0.0%
\$200,000 under \$500,000	12.0%	11.5%	0.4%	35.7%	34.6%	1.1%
\$500,000 under \$1,000,000	1.1%	1.0%	0.0%	11.9%	11.7%	0.2%
\$1,000,000 under \$1,500,000	0.2%	0.2%	0.0%	5.7%	5.5%	0.2%
\$1,500,000 under \$2,000,000	0.1%	0.1%	0.0%	3.4%	3.2%	0.2%
\$2,000,000 under \$5,000,000	0.1%	0.1%	0.0%	7.9%	7.6%	0.3%
\$5,000,000 under \$10,000,000	0.0%	0.0%	0.0%	3.9%	3.9%	0.0%
at least \$10,000,000	0.0%	0.0%	0.0%	9.1%	9.8%	-0.7%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 4.3b Net Charged Tax: Taxable Returns 2014-2015

Gross Income Percentile	Number of Returns (000s) Comparison			Amount (\$000s)		
	2015	2014	%Change	2015	2014	%Change
under 10.0	412.0	405.7	1.6%	-11,615.4	-8,235.8	41.0%
10.0 under 20.0	412.0	405.7	1.6%	-67,692.2	-43,617.4	55.2%
20.0 under 25.0	206.0	202.9	1.5%	-57,708.2	-31,085.8	85.6%
25.0 under 30.0	206.0	202.8	1.6%	-54,205.0	-29,254.8	85.3%
30.0 under 40.0	412.1	405.7	1.6%	-12,516.8	21,089.2	-159.4%
40.0 under 50.0	412.0	405.7	1.6%	109,619.9	122,919.1	-10.8%
50.0 under 60.0	412.0	405.7	1.6%	287,815.6	275,307.9	4.5%
60.0 under 70.0	412.1	405.7	1.6%	501,923.7	479,032.1	4.8%
70.0 under 75.0	206.0	202.9	1.6%	357,230.8	339,324.6	5.3%
75.0 under 80.0	206.0	202.9	1.6%	485,448.5	462,630.2	4.9%
80.0 under 90.0	412.0	405.7	1.6%	1,581,342.7	1,514,014.5	4.4%
90.0 under 95.0	206.0	202.9	1.6%	1,416,895.2	1,359,801.6	4.2%
95.0 under 99.0	164.8	162.3	1.6%	2,322,242.3	2,245,630.4	3.4%
99.0 under 99.5	20.6	20.3	1.6%	759,100.4	733,971.9	3.4%
99.5 under 99.9	16.5	16.2	1.6%	1,349,477.7	1,310,594.1	3.0%
99.9 to 100.0	4.1	4.1	1.6%	1,948,290.7	1,976,516.3	-1.4%
Total	4,120.4	4,057.1	1.6%	10,915,650.1	10,728,638.0	1.7%

Percent Distribution by Gross Income Percentile

Gross Income Percentile	Number of Returns			Amount		
	2015	2014	Change	2015	2014	Change
under 10.0	10.0%	10.0%	0.0%	-0.1%	-0.1%	0.0%
10.0 under 20.0	10.0%	10.0%	0.0%	-0.6%	-0.4%	-0.2%
20.0 under 25.0	5.0%	5.0%	0.0%	-0.5%	-0.3%	-0.2%
25.0 under 30.0	5.0%	5.0%	0.0%	-0.5%	-0.3%	-0.2%
30.0 under 40.0	10.0%	10.0%	0.0%	-0.1%	0.2%	-0.3%
40.0 under 50.0	10.0%	10.0%	0.0%	1.0%	1.1%	-0.1%
50.0 under 60.0	10.0%	10.0%	0.0%	2.6%	2.6%	0.1%
60.0 under 70.0	10.0%	10.0%	0.0%	4.6%	4.5%	0.1%
70.0 under 75.0	5.0%	5.0%	0.0%	3.3%	3.2%	0.1%
75.0 under 80.0	5.0%	5.0%	0.0%	4.4%	4.3%	0.1%
80.0 under 90.0	10.0%	10.0%	0.0%	14.5%	14.1%	0.4%
90.0 under 95.0	5.0%	5.0%	0.0%	13.0%	12.7%	0.3%
95.0 under 99.0	4.0%	4.0%	0.0%	21.3%	20.9%	0.3%
99.0 under 99.5	0.5%	0.5%	0.0%	7.0%	6.8%	0.1%
99.5 under 99.9	0.4%	0.4%	0.0%	12.4%	12.2%	0.1%
99.9 to 100.0	0.1%	0.1%	0.0%	17.8%	18.4%	-0.6%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

[Table 4.4a Average Tax And Effective Rate - Full-year Resident Returns 2014-2015](#)

Gross Income Level	Average Tax (\$)			Effective Tax Rate		
	2015	2014	Change	2015	2014	Change
exactly \$0	-25	-22	-12.9%	-	-	-
\$0 under \$5,000	-32	-22	-47.2%	-1.2%	-0.8%	-0.4%
\$5,000 under \$10,000	-140	-101	-38.9%	-1.9%	-1.4%	-0.5%
\$10,000 under \$15,000	-255	-147	-73.2%	-2.1%	-1.2%	-0.9%
\$15,000 under \$20,000	-273	-140	-94.5%	-1.6%	-0.8%	-0.8%
\$20,000 under \$25,000	-76	30	-355.8%	-0.3%	0.1%	-0.5%
\$25,000 under \$30,000	52	135	-61.7%	0.2%	0.5%	-0.3%
\$30,000 under \$40,000	254	311	-18.1%	0.7%	0.9%	-0.2%
\$40,000 under \$50,000	562	576	-2.5%	1.3%	1.3%	0.0%
\$50,000 under \$75,000	1,060	1,054	0.6%	1.7%	1.7%	0.0%
\$75,000 under \$100,000	1,718	1,706	0.7%	2.0%	2.0%	0.0%
\$100,000 under \$200,000	3,018	3,022	-0.1%	1.4%	1.4%	0.0%
\$200,000 under \$500,000	7,898	7,920	-0.3%	5.0%	5.1%	-0.1%
\$500,000 under \$1,000,000	30,034	30,350	-1.0%	4.5%	4.5%	0.0%
\$1,000,000 under \$1,500,000	63,965	64,362	-0.6%	5.3%	5.3%	0.0%
\$1,500,000 under \$2,000,000	98,193	97,657	0.5%	5.7%	5.7%	0.0%
\$2,000,000 under \$5,000,000	169,647	167,462	1.3%	5.7%	5.7%	0.0%
\$5,000,000 under \$10,000,000	395,219	404,195	-2.2%	5.8%	6.0%	-0.1%
at least \$10,000,000	1,878,804	1,918,499	-2.1%	6.7%	6.8%	-0.1%
All returns	2,649	2,644	0.2%	3.0%	3.1%	0.0%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 4.4b Average Tax And Effective Rate - All Returns 2014-2015

Gross Income Percentile	<u>Comparison</u> Average Tax (\$)			Effective Tax Rate		
	2015	2014	Change	2015	2014	Change
under 10.0	-28	-20	-38.9%	-1.7%	-1.3%	-0.4%
10.0 under 20.0	-164	-108	-52.8%	-2.0%	-1.3%	-0.7%
20.0 under 25.0	-280	-153	-82.8%	-2.0%	-1.1%	-0.9%
25.0 under 30.0	-263	-144	-82.4%	-1.5%	-0.8%	-0.7%
30.0 under 40.0	-30	52	-158.4%	-0.1%	0.2%	-0.3%
40.0 under 50.0	266	303	-12.2%	0.8%	0.9%	-0.1%
50.0 under 60.0	699	679	2.9%	1.4%	1.4%	0.0%
60.0 under 70.0	1,218	1,181	3.2%	1.8%	1.8%	0.0%
70.0 under 75.0	1,734	1,673	3.7%	2.0%	2.0%	0.0%
75.0 under 80.0	2,356	2,281	3.3%	2.2%	2.2%	0.0%
80.0 under 90.0	3,838	3,732	2.8%	2.7%	2.7%	0.0%
90.0 under 95.0	6,877	6,703	2.6%	3.3%	3.3%	0.0%
95.0 under 99.0	14,090	13,838	1.8%	3.8%	3.8%	0.0%
99.0 under 99.5	36,846	36,183	1.8%	4.7%	4.7%	0.0%
99.5 under 99.9	81,881	80,761	1.4%	5.5%	5.5%	0.0%
99.9 to 100.0	472,771	487,067	-2.9%	6.2%	6.3%	-0.1%
All returns	2,649	2,644	0.2%	3.0%	3.1%	0.0%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

[Table 4.5 Comparative Tax Payments- Full-year Resident Returns](#)

	Tax Year		Change	
	2015	2014	Amount	Percent
Taxes Withheld	8,623.9	8,347.3	276.6	3.3%
Estimated Payments and Prior Year Credits Applied	3,854.3	3,809.3	45.1	1.2%
Excess DI, FLI, and UI Contributio	22.6	24.1	-1.5	-6.3%
Balance Due	1,118.0	1,159.9	-41.9	-3.6%
Gross Collections	13,618.8	13,340.6	278.2	2.1%
Overpayments	2,529.9	2,152.9	377.0	17.5%
Net Collections	11,088.9	11,187.7	-98.8	-0.9%
Netr Charged Tax	10,915.7	10,728.6	187.0	1.7%
Difference	173.3	459.1	-285.8	162.3%

Amounts in millions.

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 4.6 Change In Number Of Returns And Total Income Amount By County: Full-year Resident

Returns

COUNTY	Number of Returns (000s)		Change		Total Income Amount (\$000)		Change	
	2014	2015	Number	%	2014	2015	Amount	%
ATLANTIC	127.6	127.0	-0.6	-0.5%	6,988,134.0	6,984,554.1	-3,579.9	-0.1%
BERGEN	431.1	437.3	6.2	1.4%	49,592,479.2	50,770,025.5	1,177,546.3	2.4%
BURLINGTON	204.0	206.7	2.8	1.4%	16,158,421.0	16,865,554.6	707,133.7	4.4%
CAMDEN	224.7	229.1	4.5	2.0%	14,905,870.8	15,393,110.9	487,240.1	3.3%
CAPE MAY	45.5	45.9	0.5	1.1%	2,753,514.4	2,856,062.4	102,548.0	3.7%
CUMBERLAND	63.9	64.2	0.3	0.4%	3,033,208.0	3,152,702.2	119,494.1	3.9%
ESSEX	339.0	346.0	7.0	2.1%	32,079,807.4	33,240,620.2	1,160,812.9	3.6%
GLOUCESTER	129.4	131.7	2.3	1.7%	9,171,416.1	9,634,107.7	462,691.6	5.0%
HUDSON	301.7	310.3	8.6	2.8%	20,402,525.6	22,059,768.7	1,657,243.2	8.1%
HUNTERDON	60.2	60.6	0.4	0.7%	7,553,279.4	7,874,646.8	321,367.3	4.3%
MERCER	161.9	164.2	2.3	1.4%	15,808,870.5	16,106,374.0	297,503.5	1.9%
MIDDLESEX	378.0	384.9	6.9	1.8%	28,648,151.3	29,880,510.8	1,232,359.5	4.3%
MONMOUTH	298.3	302.5	4.1	1.4%	31,343,675.8	32,542,475.2	1,198,799.4	3.8%
MORRIS	236.4	238.0	1.6	0.7%	30,768,609.4	31,073,043.7	304,434.2	1.0%
OCEAN	260.1	264.6	4.5	1.7%	16,594,404.8	17,184,620.1	590,215.2	3.6%
PASSAIC	234.3	238.8	4.5	1.9%	13,881,977.1	14,363,233.7	481,256.6	3.5%
SALEM	28.5	28.8	0.3	1.0%	1,683,860.8	1,730,197.1	46,336.3	2.8%
SOMERSET	156.1	158.4	2.3	1.4%	20,586,272.9	21,103,783.2	517,510.3	2.5%
SUSSEX	68.7	69.2	0.5	0.7%	5,832,730.0	5,767,020.0	-65,710.0	-1.1%
UNION	253.5	258.1	4.6	1.8%	22,049,388.3	22,760,347.0	710,958.8	3.2%
WARREN	49.9	50.6	0.7	1.3%	3,498,341.6	3,624,989.6	126,648.0	3.6%
COUNTY UNKNOWN	4.3	3.6	-0.8	-17.7%	544,540.7	358,401.8	-186,138.9	-34.2%
TOTALS	4,057.1	4,120.4	63.3	1.6%	353,879,479.1	365,326,149.2	11,446,670.2	3.2%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 5.1 Income Tax Return Amounts Summarized by County: Full-year

County of Residence	Returns	<u>residents</u>			Averages - per return basis		
		Total Income	New Jersey Taxable Income	Net Charged Tax	Total Income	New Jersey Taxable Income	Net Charged Tax
Atlantic	127.0	6,984.6	5,889.9	166.1	54,994	46,375	1,307
Bergen	437.3	50,770.0	45,970.2	1,521.6	116,092	105,117	3,479
Burlington	206.7	16,865.6	14,725.3	504.7	81,581	71,228	2,441
Camden	229.1	15,393.1	13,341.8	373.3	67,179	58,227	1,629
Cape May	45.9	2,856.1	2,397.5	79.7	62,165	52,183	1,735
Cumberland	64.2	3,152.7	2,672.9	63.9	49,099	41,627	995
Essex	346.0	33,240.6	30,393.8	1,094.5	96,078	87,849	3,163
Gloucester	131.7	9,634.1	8,304.9	235.3	73,161	63,067	1,787
Hudson	310.3	22,059.8	20,252.0	384.2	71,091	65,266	1,238
Hunterdon	60.6	7,874.6	7,098.2	318.5	129,883	117,076	5,253
Mercer	164.2	16,106.4	14,492.5	563.3	98,083	88,255	3,430
Middlesex	384.9	29,880.5	26,288.8	767.5	77,641	68,308	1,994
Monmouth	302.5	32,542.5	29,111.1	1,065.4	107,593	96,248	3,522
Morris	238.0	31,073.0	28,177.1	1,198.8	130,567	118,398	5,037
Ocean	264.6	17,184.6	14,232.5	440.7	64,941	53,785	1,665
Passaic	238.8	14,363.2	12,416.9	324.7	60,141	51,991	1,359
Salem	28.8	1,730.2	1,465.5	36.2	60,177	50,969	1,260
Somerset	158.4	21,103.8	19,294.7	856.3	133,260	121,837	5,407
Sussex	69.2	5,767.0	5,004.7	175.2	83,383	72,360	2,533
Union	258.1	22,760.3	20,417.7	633.7	88,192	79,115	2,455
Warren	50.6	3,625.0	3,098.9	96.7	71,708	61,302	1,913
Unknown	3.6	358.4	334.7	15.7	100,280	93,653	4,385
Total	4,120.4	365,326.1	325,381.4	10,915.7	88,663	78,969	2,649

1/ Amounts in millions, returns in thousands

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 5.2 Income Tax Return Amounts Summarized by County: Full-year Residents

County of Residence	No filer(s) over age 65					At least one filer over age 65					All Returns				
	Returns	Total	Net charged	Averages - per return basis		Returns	Total	Net charged	Averages - per return basis		Returns	Total	Net charged	Averages - per return basis	
		Income	Tax	Total Income	et Charged Tax		Income	Tax	Total Income	et Charged Tax		Income	Tax	Total Income	et Charged Tax
Atlantic	104.5	5,706.8	137.0	54,609	1,311	22.5	1,277.8	29.1	56,781	1,293	127.0	6,984.6	166.1	54,994	1,307
Bergen	353.8	41,898.8	1,218.7	118,436	3,445	83.6	8,871.3	302.8	106,170	3,624	437.3	50,770.0	1,521.6	116,092	3,479
Burlington	166.6	14,173.5	437.2	85,082	2,625	40.1	2,692.1	67.5	67,052	1,680	206.7	16,865.6	504.7	81,581	2,441
Camden	192.9	12,978.6	312.5	67,289	1,620	36.3	2,414.5	60.8	66,593	1,677	229.1	15,393.1	373.3	67,179	1,629
Cape May	33.7	2,089.7	60.5	61,956	1,793	12.2	766.4	19.3	62,744	1,576	45.9	2,856.1	79.7	62,165	1,735
Cumberland	54.2	2,659.3	54.0	49,032	996	10.0	493.4	9.9	49,466	989	64.2	3,152.7	63.9	49,099	995
Essex	298.7	28,744.9	934.0	96,229	3,127	47.3	4,495.7	160.4	95,121	3,395	346.0	33,240.6	1,094.5	96,078	3,163
Gloucester	109.1	8,350.1	209.9	76,515	1,923	22.6	1,284.0	25.4	56,932	1,128	131.7	9,634.1	235.3	73,161	1,787
Hudson	280.6	20,506.3	350.6	73,088	1,250	29.7	1,553.4	33.6	52,252	1,130	310.3	22,059.8	384.2	71,091	1,238
Hunterdon	48.1	6,585.2	272.2	136,793	5,653	12.5	1,289.4	46.3	103,246	3,708	60.6	7,874.6	318.5	129,883	5,253
Mercer	135.3	13,171.0	455.5	97,349	3,366	28.9	2,935.4	107.8	101,517	3,729	164.2	16,106.4	563.3	98,083	3,430
Middlesex	323.9	25,799.4	666.7	79,656	2,058	61.0	4,081.1	100.9	66,937	1,655	384.9	29,880.5	767.5	77,641	1,994
Monmouth	244.9	26,990.9	876.8	110,216	3,580	57.6	5,551.6	188.6	96,438	3,276	302.5	32,542.5	1,065.4	107,593	3,522
Morris	191.6	26,018.2	1,005.6	135,772	5,247	46.4	5,054.9	193.2	109,047	4,169	238.0	31,073.0	1,198.8	130,567	5,037
Ocean	194.9	13,444.1	365.2	68,984	1,874	69.7	3,740.5	75.4	53,642	1,082	264.6	17,184.6	440.7	64,941	1,665
Passaic	205.0	12,224.7	272.4	59,645	1,329	33.9	2,138.5	52.3	63,138	1,544	238.8	14,363.2	324.7	60,141	1,359
Salem	23.2	1,446.5	31.3	62,436	1,353	5.6	283.7	4.9	50,803	873	28.8	1,730.2	36.2	60,177	1,260
Somerset	131.1	17,837.3	719.0	136,029	5,483	27.2	3,266.5	137.3	119,929	5,041	158.4	21,103.8	856.3	133,260	5,407
Sussex	56.6	4,809.1	147.1	85,032	2,600	12.6	958.0	28.1	75,986	2,230	69.2	5,767.0	175.2	83,383	2,533
Union	219.6	19,613.0	532.4	89,309	2,424	38.5	3,147.4	101.2	81,816	2,632	258.1	22,760.3	633.7	88,192	2,455
Warren	40.9	3,055.7	84.5	74,788	2,068	9.7	569.3	12.2	58,729	1,256	50.6	3,625.0	96.7	71,708	1,913
Unknown	2.8	327.5	14.9	116,533	5,296	0.8	30.9	0.8	40,503	1,034	3.6	358.4	15.7	100,280	4,385
Total	3,411.9	308,430.4	9,157.7	90,398	2,684	708.5	56,895.7	1,757.9	80,310	2,481	4,057.1	353,879.5	10,728.6	87,226	2,644

1/ Returns in thousands; amounts in millions.

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 5.3 Income Tax Return Amounts Summarized by County

County of Residence	Returns	Total Income	Employee Compensation	Interest	Dividends	Other Income	Averages - per return basis				
							Total Income	Employee Compensation	Interest	Dividends	Other Income
Atlantic	127.0	6,984.6	5,176.1	39.6	101.8	1,667.1	54,994	40,755	311	802	13,126
Bergen	437.3	50,770.0	33,651.4	435.8	1,257.6	15,425.3	116,092	76,948	997	2,876	35,272
Burlington	206.7	16,865.6	12,579.0	82.5	249.0	3,955.1	81,581	60,846	399	1,204	19,131
Camden	229.1	15,393.1	11,869.7	68.9	212.7	3,241.8	67,179	51,802	301	928	14,148
Cape May	45.9	2,856.1	1,720.4	25.8	66.8	1,043.0	62,165	37,446	563	1,455	22,702
Cumberland	64.2	3,152.7	2,440.1	13.3	32.6	666.7	49,099	38,001	207	507	10,384
Essex	346.0	33,240.6	21,646.8	228.1	604.0	10,761.7	96,078	62,567	659	1,746	31,105
Gloucester	131.7	9,634.1	7,665.6	33.7	99.9	1,835.0	73,161	58,212	256	758	13,935
Hudson	310.3	22,059.8	18,679.3	70.4	181.5	3,128.6	71,091	60,197	227	585	10,082
Hunterdon	60.6	7,874.6	5,495.7	45.6	190.4	2,142.9	129,883	90,645	753	3,141	35,344
Mercer	164.2	16,106.4	11,465.0	98.9	395.2	4,147.2	98,083	69,818	603	2,407	25,255
Middlesex	384.9	29,880.5	23,971.5	152.7	420.1	5,336.2	77,641	62,287	397	1,092	13,865
Monmouth	302.5	32,542.5	22,108.8	241.1	718.1	9,474.4	107,593	73,097	797	2,374	31,325
Morris	238.0	31,073.0	21,913.0	216.1	746.3	8,197.7	130,567	92,077	908	3,136	34,446
Ocean	264.6	17,184.6	11,727.0	122.3	317.0	5,018.4	64,941	44,317	462	1,198	18,964
Passaic	238.8	14,363.2	11,241.4	72.2	203.1	2,846.5	60,141	47,069	303	850	11,919
Salem	28.8	1,730.2	1,321.9	6.4	23.8	378.0	60,177	45,976	224	829	13,148
Somerset	158.4	21,103.8	14,896.6	156.2	536.3	5,514.7	133,260	94,065	986	3,386	34,823
Sussex	69.2	5,767.0	4,378.9	25.4	89.9	1,272.8	83,383	63,313	367	1,300	18,403
Union	258.1	22,760.3	16,957.7	139.7	461.7	5,201.2	88,192	65,708	541	1,789	20,154
Warren	50.6	3,625.0	2,827.7	16.6	52.4	728.3	71,708	55,936	328	1,036	14,408
Unknown	3.6	358.4	173.8	3.3	7.4	173.9	100,280	48,628	931	2,058	48,663
Total	4,120.4	365,326.1	263,907.5	2,294.8	6,967.6	92,156.3	88,663	64,049	557	1,691	22,366

1/ Amounts in millions, returns in thousands

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 5.4 Income Tax Return Amounts Summarized by County: Full-year Residents

Filing Status County of Residence	Single			Married, filing joint			Head of household			Married, filing separate			Qualifying Widow(er)			All returns		
	Returns	Total Income	Net Charged Tax	Returns	Total Income	Net Charged Tax	Returns	Total Income	Net Charged Tax	Returns	Total Income	Net Charged Tax	Returns	Total Income	Net Charged Tax	Returns	Total Income	Net Charged Tax
No filer over age 65																		
Atlantic	50.3	1,558.0	35.3	29.5	3,237.9	99.0	22.6	802.9	-0.3	2.1	104.3	2.9	0.1	3.7	0.1	104.5	5,706.8	137.0
Bergen	166.3	7,570.0	188.7	135.6	30,509.1	948.7	44.1	2,879.9	40.3	7.5	904.2	39.4	0.2	35.4	1.5	353.8	41,898.8	1,218.7
Burlington	79.7	2,999.9	74.9	59.7	9,572.3	333.5	23.3	1,265.8	15.8	3.8	326.2	12.9	0.1	9.4	0.2	166.6	14,173.5	437.2
Camden	91.5	3,159.5	66.5	57.8	7,977.6	236.5	39.5	1,609.9	3.7	3.9	222.5	5.7	0.1	9.1	0.2	192.9	12,978.6	312.5
Cape May	17.6	546.7	13.0	10.5	1,315.7	45.7	4.9	190.6	0.9	0.8	35.1	0.9	0.0	1.6	0.0	33.7	2,089.7	60.5
Cumberland	23.5	689.5	13.9	14.4	1,402.4	39.7	15.3	517.0	-1.0	1.0	47.8	1.3	0.0	2.7	0.1	54.2	2,659.3	54.0
Essex	133.9	5,080.7	121.1	74.0	19,593.4	787.7	84.5	3,618.7	12.8	6.2	435.5	12.1	0.2	16.6	0.4	298.7	28,744.9	934.0
Gloucester	50.5	1,780.4	39.3	41.3	5,669.9	160.5	15.1	765.8	6.6	2.1	127.4	3.3	0.1	6.6	0.1	109.1	8,350.1	209.9
Hudson	143.3	7,401.7	137.6	72.8	10,262.7	201.7	58.1	2,314.6	-1.2	6.3	521.0	12.4	0.1	6.4	0.1	280.6	20,506.3	350.6
Hunterdon	22.3	1,029.6	33.2	21.2	5,025.1	217.6	3.7	424.6	16.2	0.9	101.7	5.1	0.0	4.1	0.1	48.1	6,585.2	272.2
Mercer	63.1	2,499.3	69.0	44.0	9,152.1	359.9	25.2	1,240.3	14.2	2.8	266.3	11.7	0.1	12.9	0.6	135.3	13,171.0	455.5
Middlesex	146.6	5,604.4	132.5	121.4	17,334.2	498.4	49.1	2,397.8	22.2	6.6	447.6	13.2	0.2	15.5	0.2	323.9	25,799.4	666.7
Monmouth	120.2	4,922.1	127.5	91.7	19,954.5	710.7	28.4	1,713.1	25.7	4.5	386.5	12.6	0.2	14.8	0.3	244.9	26,990.9	876.8
Morris	90.1	4,247.2	131.1	79.0	19,928.2	822.5	18.9	1,444.2	35.1	3.5	374.0	15.7	0.1	24.6	1.1	191.6	26,018.2	1,005.6
Ocean	93.6	3,191.5	76.4	74.3	8,907.2	270.8	23.3	1,124.1	11.0	3.6	211.8	6.9	0.1	9.7	0.2	194.9	13,444.1	365.2
Passaic	95.3	3,238.4	70.4	57.3	7,002.3	197.7	48.8	1,782.5	-1.0	3.5	193.9	5.2	0.1	7.6	0.1	205.0	12,224.7	272.4
Salem	10.6	345.0	7.0	7.8	915.5	24.0	4.3	161.5	-0.1	0.4	22.8	0.5	0.0	1.7	0.0	23.2	1,446.5	31.3
Somerset	59.8	2,785.8	85.7	53.3	13,704.1	600.5	15.4	1,080.3	22.0	2.6	253.5	10.2	0.1	13.6	0.6	131.1	17,837.3	719.0
Sussex	27.3	1,003.7	25.1	22.7	3,392.5	114.1	5.4	333.9	5.3	1.1	76.4	2.5	0.0	2.5	0.0	56.6	4,809.1	147.1
Union	100.0	3,868.3	97.4	66.4	13,076.2	404.9	48.6	2,336.3	20.2	4.5	316.9	9.4	0.1	15.3	0.6	219.6	19,613.0	532.4
Warren	19.5	699.3	17.1	15.8	2,066.4	63.7	4.8	242.3	2.3	0.8	45.6	1.4	0.0	2.0	0.0	40.9	3,055.7	84.5
Unknown	1.8	62.1	1.4	0.6	237.5	12.6	0.3	14.1	0.3	0.2	13.8	0.5	-	-	-	2.8	327.5	14.9
Total	1,606.8	64,283.0	1,564.0	1,150.9	210,237.0	7,150.3	583.5	28,260.2	251.1	68.5	5,434.4	185.9	2.2	215.8	6.4	3,411.9	308,430.4	9,157.7
At least one filer over age 65																		
Atlantic	10.2	369.1	6.7	11.2	850.9	20.7	0.8	39.5	1.0	0.3	17.5	0.6	0.0	0.8	0.0	22.5	1,277.8	29.1
Bergen	37.4	2,227.3	65.1	43.0	6,313.9	222.9	1.8	119.6	2.1	1.3	208.6	12.7	0.0	1.9	0.0	83.6	8,871.3	302.8
Burlington	17.9	725.9	13.5	20.6	1,890.7	52.8	1.0	42.9	0.4	0.6	31.4	0.8	0.0	1.1	0.0	40.1	2,692.1	67.5
Camden	16.4	649.8	12.6	18.0	1,683.1	47.0	1.3	57.9	0.7	0.5	22.9	0.5	0.0	0.8	0.0	36.3	2,414.5	60.8
Cape May	5.3	206.7	4.0	6.5	534.6	14.3	0.2	8.5	0.1	0.2	15.6	0.8	0.0	0.9	0.0	12.2	766.4	19.3
Cumberland	4.4	145.0	2.6	5.1	328.4	7.0	0.4	15.6	0.2	0.1	4.3	0.1	0.0	0.2	0.0	10.0	493.4	9.9
Essex	22.6	1,174.0	34.4	20.8	3,081.5	118.7	2.8	122.3	1.2	0.9	115.4	6.1	0.0	2.6	0.1	47.3	4,495.7	160.4
Gloucester	9.5	360.5	7.2	12.2	879.9	17.2	0.6	26.9	0.3	0.2	16.1	0.7	0.0	0.6	0.0	22.6	1,284.0	25.4
Hudson	15.0	560.4	11.0	12.7	874.9	19.2	1.5	79.1	2.2	0.5	38.8	1.2	0.0	0.4	0.0	29.7	1,553.4	33.6
Hunterdon	5.1	297.4	9.7	7.1	953.3	35.1	0.2	12.8	0.3	0.2	25.7	1.2	0.0	0.2	0.0	12.5	1,289.4	46.3
Mercer	13.6	779.2	23.6	13.9	2,068.7	81.9	1.0	47.0	0.9	0.5	39.9	1.6	0.0	0.5	0.0	28.9	2,935.4	107.8
Middlesex	27.1	1,114.6	21.8	31.4	2,843.6	76.7	1.6	74.1	1.0	0.8	47.1	1.4	0.0	1.7	0.0	61.0	4,081.1	100.9
Monmouth	25.8	1,326.5	33.3	29.8	4,082.8	150.9	1.2	75.7	1.9	0.8	67.4	2.5	0.0	1.8	0.0	57.6	5,551.6	188.6
Morris	20.3	1,184.3	35.1	24.6	3,775.6	155.5	0.8	47.0	0.8	0.6	46.6	1.8	0.0	1.4	0.0	46.4	5,054.9	193.2
Ocean	32.5	1,170.1	20.0	35.3	2,479.6	53.8	1.2	52.7	0.6	0.7	37.0	1.0	0.0	1.1	0.0	69.7	3,740.5	75.4
Passaic	15.7	629.7	12.8	16.5	1,431.6	38.1	1.2	49.8	0.4	0.4	26.8	0.9	0.0	0.7	0.0	33.9	2,138.5	52.3
Salem	2.3	77.3	1.2	3.0	197.1	3.5	0.2	6.2	0.1	0.1	3.0	0.1	0.0	0.2	0.0	5.6	283.7	4.9
Somerset	12.1	704.8	20.4	14.1	2,481.2	114.0	0.6	39.0	1.0	0.4	41.1	1.8	0.0	0.4	0.0	27.2	3,266.5	137.3
Sussex	5.0	214.2	4.4	7.2	721.3	23.2	0.2	10.8	0.1	0.2	11.7	0.4	0.0	0.1	0.0	12.6	958.0	28.1
Union	18.1	885.7	23.3	18.2	2,153.0	76.2	1.6	75.8	0.9	0.6	31.8	0.9	0.0	1.0	0.0	38.5	3,147.4	101.2
Warren	4.2	162.3	3.4	5.1	393.7	8.6	0.2	8.6	0.1	0.1	4.6	0.1	0.0	0.1	0.0	9.7	569.3	12.2
Unknown	0.5	15.1	0.2	0.2	14.2	0.5	0.0	0.3	0.0	0.0	1.4	0.1	-	-	-	0.8	30.9	0.8
Total	321.0	14,979.8	366.5	356.6	40,033.5	1,337.6	20.3	1,012.1	16.4	10.1	851.8	37.1	0.3	18.6	0.3	708.5	56,895.7	1,757.9
Total	1,927.8	79,262.7	1,930.6	1,507.6	250,270.5	8,487.9	603.8	29,272.3	267.5	78.7	6,286.2	223.0	2.5	234.4	6.7	4,120.4	365,326.1	10,915.7

1/ Amounts in millions, returns in thousands

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

[Table 5.5 Number of Exemptions by County](#)

County of Residence	Regular	Over age 65	Blind or Disabled	Dependent Children	Other Dependents	Dependent College Student	Total
Atlantic	167.7	30.2	3.6	73.3	9.4	7.0	291.2
Bergen	616.0	114.0	7.2	243.8	19.8	27.0	1,027.9
Burlington	287.0	54.8	6.3	111.6	7.8	13.1	480.6
Camden	305.0	48.7	6.3	141.5	12.0	12.6	526.1
Cape May	62.9	17.0	1.5	19.9	1.7	2.1	105.2
Cumberland	83.7	13.4	2.2	44.1	7.2	2.6	153.1
Essex	440.8	61.5	5.3	225.1	22.1	18.5	773.3
Gloucester	185.2	31.1	4.5	77.6	5.3	8.4	312.1
Hudson	395.8	37.4	3.8	160.8	18.2	9.7	625.7
Hunterdon	88.9	17.4	1.3	32.6	1.5	4.9	146.5
Mercer	222.1	38.6	3.7	96.2	7.8	9.8	378.2
Middlesex	537.7	82.6	8.1	226.6	23.9	22.7	901.5
Monmouth	424.0	78.6	7.4	168.2	12.7	21.4	712.2
Morris	341.6	64.1	4.3	133.6	8.2	17.7	569.6
Ocean	374.2	97.0	10.1	158.7	9.5	13.8	663.4
Passaic	312.6	44.8	3.7	153.1	18.5	11.9	544.6
Salem	39.6	7.7	1.1	16.6	1.3	1.5	67.9
Somerset	225.8	37.1	2.8	93.8	7.3	12.0	378.7
Sussex	99.0	17.5	2.0	35.9	2.0	4.8	161.3
Union	342.6	50.9	4.6	159.8	14.8	14.5	587.2
Warren	71.5	13.3	1.5	26.9	1.7	3.3	118.1
Unknown	4.4	1.0	0.1	0.9	0.1	0.1	6.6
Total	5,628.0	958.8	91.2	2,400.6	212.9	239.3	9,530.9

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

[Table 5.6 Income Per Capita Summary](#)

<u>County of Residence</u>	<u>Estimated Population</u>	<u>Total Income per capita</u>	<u>Net Charged Tax per capita</u>	<u>Employee Compensation per capita</u>
Atlantic	274,219	25,471	606	18,876
Bergen	938,506	54,097	1,621	35,856
Burlington	450,226	37,460	1,121	27,939
Camden	510,923	30,128	731	23,232
Cape May	94,727	30,150	842	18,161
Cumberland	155,854	20,229	410	15,656
Essex	797,434	41,684	1,372	27,146
Gloucester	291,479	33,052	807	26,299
Hudson	674,836	32,689	569	27,680
Hunterdon	125,488	62,752	2,538	43,795
Mercer	371,398	43,367	1,517	30,870
Middlesex	840,900	35,534	913	28,507
Monmouth	628,715	51,760	1,694	35,165
Morris	499,509	62,207	2,400	43,869
Ocean	588,721	29,190	749	19,919
Passaic	510,916	28,113	635	22,003
Salem	64,180	26,959	564	20,597
Somerset	333,654	63,251	2,567	44,647
Sussex	143,673	40,140	1,219	30,478
Union	555,786	40,952	1,140	30,511
Warren	106,895	33,912	905	26,453
Unknown	na	na	na	na
Statewide	8,958,039	40,782	1,219	29,460

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 5.7a Distribution of Returns by County of Residence and Gross Income Level (000s)

County of Residence	New Jersey Gross Income Level																						Total	
	= 0	0 < 5,000	5,000 < 10,000	10,000 < 15,000	15,000 < 20,000	20,000 < 25,000	25,000 < 30,000	30,000 < 35,000	35,000 < 40,000	40,000 < 50,000	50,000 < 70,000	70,000 < 75,000	75,000 < 80,000	80,000 < 100,000	100,000 < 150,000	150,000 < 200,000	200,000 < 500,000	500,000 < 1,000,000	1,000,000 < 1,500,000	1,500,000 < 2,000,000	2,000,000 < 5,000,000	At least 10,000,000		
Atlantic	5.3	9.5	11.0	11.2	10.4	9.0	8.0	6.9	5.6	9.1	12.9	2.3	2.1	6.1	9.9	3.9	3.2	0.4	0.1	0.0	0.0	0.0	0.0	127.0
Bergen	14.6	30.5	27.1	24.3	21.5	19.3	17.3	16.5	15.8	28.0	47.0	9.7	9.0	26.7	50.6	28.6	39.2	7.6	1.9	0.7	1.1	0.2	0.1	437.3
Burlington	7.7	14.8	13.7	12.1	11.0	10.0	9.4	8.9	8.0	14.6	23.4	4.6	4.3	13.2	24.3	12.2	12.3	1.6	0.3	0.1	0.2	0.0	0.0	206.7
Camden	7.2	16.2	17.2	17.3	15.8	13.9	12.3	11.6	9.8	16.5	24.7	4.9	4.4	13.5	22.7	10.1	9.3	1.3	0.2	0.1	0.1	0.0	0.0	229.1
Cape May	2.2	3.8	4.5	3.9	3.3	2.7	2.5	2.1	1.9	3.1	4.5	0.9	0.8	2.2	3.9	1.7	1.5	0.2	0.0	0.0	0.0	0.0	0.0	45.9
Cumberland	2.4	4.3	5.2	5.8	5.2	4.9	4.3	3.8	3.2	5.3	7.0	1.2	1.1	3.3	4.6	1.4	0.9	0.1	0.0	0.0	0.0	0.0	0.0	64.2
Essex	10.0	23.7	25.6	31.0	26.7	21.3	19.1	17.2	15.0	25.0	36.0	6.7	6.0	16.3	25.7	13.5	20.5	4.4	1.2	0.5	0.7	0.1	0.1	346.0
Gloucester	4.5	9.1	9.3	8.6	7.4	6.5	5.8	5.5	4.9	8.7	14.5	3.0	2.8	9.0	16.8	8.2	6.4	0.5	0.1	0.0	0.0	0.0	0.0	131.7
Hudson	8.6	17.7	22.4	25.3	23.4	19.1	16.5	15.1	13.2	22.5	35.6	7.3	6.7	19.3	26.7	12.3	15.7	2.1	0.4	0.1	0.2	0.0	0.0	310.3
Hunterdon	1.9	4.6	3.6	2.7	2.4	2.2	2.0	1.8	1.7	3.3	5.7	1.2	1.2	3.5	8.1	5.1	8.0	1.3	0.2	0.1	0.1	0.0	0.0	60.6
Mercer	4.8	11.5	11.6	11.0	10.1	8.8	8.1	7.5	6.5	11.1	17.0	3.3	3.0	8.5	16.4	9.2	12.5	2.3	0.5	0.2	0.3	0.1	0.0	164.2
Middlesex	12.5	24.7	25.4	24.3	22.2	19.6	18.1	16.4	14.9	26.0	42.6	8.5	8.1	24.6	46.0	23.7	24.3	2.2	0.3	0.1	0.1	0.0	0.0	384.9
Monmouth	9.3	24.4	20.6	17.7	15.4	14.0	12.4	11.4	10.1	18.1	29.5	6.1	5.5	16.6	36.0	21.3	27.4	4.6	1.1	0.4	0.6	0.1	0.1	302.5
Morris	6.8	17.5	13.6	11.7	10.2	9.2	8.4	8.0	7.5	13.7	23.8	5.1	4.9	13.8	30.2	18.3	27.4	5.4	1.3	0.5	0.7	0.1	0.1	238.0
Ocean	14.9	20.2	19.9	18.6	17.2	15.2	13.6	12.3	10.7	18.0	27.7	5.6	5.3	14.8	27.9	12.0	9.2	0.9	0.2	0.1	0.1	0.0	0.0	264.6
Passaic	7.4	15.6	19.8	21.7	19.6	16.2	14.4	12.6	10.9	17.5	24.5	4.5	4.0	11.5	19.4	9.1	8.8	0.9	0.2	0.1	0.1	0.0	0.0	238.8
Salem	1.2	2.1	2.2	2.2	1.9	1.7	1.5	1.3	1.2	2.0	3.1	0.6	0.6	1.8	3.1	1.3	0.8	0.0	0.0	0.0	0.0	0.0	0.0	28.8
Somerset	4.2	11.3	9.1	7.8	6.9	6.2	6.1	5.5	5.2	9.3	15.4	3.3	3.0	9.2	19.2	11.9	19.1	3.8	0.8	0.3	0.5	0.1	0.0	158.4
Sussex	2.3	5.0	4.5	4.0	3.3	2.9	3.0	2.6	2.5	4.6	7.5	1.6	1.6	4.8	9.6	4.6	4.1	0.5	0.1	0.0	0.0	0.0	0.0	69.2
Union	7.9	17.3	18.3	18.9	17.5	15.1	13.3	12.3	10.9	18.6	27.6	5.5	4.9	14.0	23.3	12.0	16.2	3.1	0.7	0.3	0.4	0.1	0.0	258.1
Warren	2.1	3.7	3.4	3.0	2.7	2.4	2.2	2.1	1.9	3.4	5.6	1.1	1.1	3.4	6.4	3.0	2.4	0.2	0.0	0.0	0.0	0.0	-	50.6
Unknown	0.5	0.4	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.3	0.1	0.0	0.2	0.2	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	3.6
Total	138.2	287.8	288.3	283.2	254.5	220.5	198.5	181.6	161.7	278.8	435.8	87.1	80.6	236.3	430.9	223.6	269.4	43.4	9.7	3.8	5.1	1.1	0.5	4,120.4

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 5.7b Distribution of Returns by County of Residence and Gross Income Level

(000S)

New Jersey Gross Income Percentile

County of Residence	4,764 <	11,804 <	15,569 <	19,658 <	29,385 <	41,489 <	57,392 <	79,191 <	95,841 <	115,320 <	178,352 <	257,222 <	646,489 <	987,906 <	At least	Total	
	11,804	15,569	19,658	29,385	41,489	57,392	79,191	95,841	115,320	178,352	257,222	646,489	987,906	2,755,027	2,755,027		
	10.0	10.0 - 20.0	20.0 - 25.0	25.0 - 30.0	30.0 - 40.0	40.0 - 50.0	50.0 - 60.0	60.0 - 70.0	70.0 - 75.0	75.0 - 80.0	80.0 - 90.0	90.0 - 95.0	95.0 - 99.0	99.0 - 99.5	99.5 - 99.9	at least 99.9	
Atlantic	14.3	15.6	8.4	8.4	16.7	15.0	13.1	11.4	5.4	5.1	8.6	3.0	1.7	0.2	0.1	0.0	127.0
Bergen	43.7	38.0	17.5	17.4	36.0	38.8	42.6	45.2	23.3	23.6	50.0	28.2	25.2	3.7	3.2	0.9	437.3
Burlington	21.8	19.0	8.9	8.9	19.0	20.4	21.9	22.1	11.5	11.7	23.0	10.5	6.9	0.7	0.5	0.1	206.7
Camden	22.6	24.5	12.8	12.8	25.8	25.8	24.0	23.0	11.7	11.4	20.6	8.0	5.3	0.5	0.4	0.1	229.1
Cape May	5.7	6.3	2.8	2.6	5.2	4.9	4.4	4.2	2.0	2.0	3.4	1.3	0.9	0.1	0.1	0.0	45.9
Cumberland	6.5	7.7	4.3	4.2	9.2	8.4	7.5	6.1	2.9	2.4	3.7	0.9	0.4	0.1	0.0	0.0	64.2
Essex	32.5	39.3	22.2	21.3	39.7	38.5	36.2	32.4	14.4	13.1	23.9	13.6	14.1	2.2	2.0	0.5	346.0
Gloucester	13.2	13.0	6.3	6.0	12.1	12.5	13.1	14.1	7.7	8.0	16.0	6.4	3.0	0.2	0.2	0.0	131.7
Hudson	25.4	33.4	18.3	19.0	35.1	33.9	33.2	34.1	17.0	14.3	23.7	11.5	9.7	0.9	0.6	0.1	310.3
Hunterdon	6.3	4.8	1.9	2.0	4.1	4.3	4.9	5.7	3.0	3.4	8.5	5.5	5.1	0.6	0.4	0.1	60.6
Mercer	15.8	16.4	8.0	8.2	16.5	16.8	16.4	15.7	7.5	7.8	16.0	9.1	8.0	1.0	0.8	0.2	164.2
Middlesex	36.0	36.0	17.5	18.2	37.0	37.7	39.4	40.7	21.2	21.6	44.4	21.1	12.7	1.0	0.5	0.1	384.9
Monmouth	32.5	28.5	12.8	12.5	25.8	25.8	27.2	28.2	14.3	16.3	36.5	20.4	17.1	2.3	1.9	0.4	302.5
Morris	23.6	18.9	8.4	8.3	17.3	18.6	21.0	23.5	12.1	13.3	31.0	18.7	18.2	2.7	2.2	0.5	238.0
Ocean	34.2	27.8	13.8	14.0	28.4	27.7	26.2	26.5	12.9	13.5	25.2	9.0	4.6	0.4	0.4	0.1	264.6
Passaic	22.1	29.2	15.7	15.8	30.3	28.1	25.0	21.9	10.2	9.5	17.8	7.8	4.7	0.4	0.3	0.1	238.8
Salem	3.2	3.2	1.6	1.5	3.2	3.0	3.0	2.9	1.5	1.5	2.8	0.9	0.3	0.0	0.0	0.0	28.8
Somerset	15.0	12.6	5.7	5.6	12.1	12.8	13.9	15.3	7.9	8.6	19.8	12.7	12.9	1.8	1.4	0.4	158.4
Sussex	7.0	6.2	2.9	2.7	5.8	6.2	6.9	7.5	4.2	4.5	9.0	3.7	2.2	0.2	0.1	0.0	69.2
Union	24.3	26.5	13.8	14.1	28.0	27.8	26.8	25.8	12.4	11.5	21.9	11.5	10.6	1.5	1.2	0.3	258.1
Warren	5.7	4.7	2.2	2.2	4.6	4.9	5.1	5.5	2.9	3.0	6.1	2.4	1.2	0.1	0.0	0.0	50.6
Unknown	0.9	0.4	0.2	0.2	0.4	0.3	0.3	0.3	0.2	0.1	0.2	0.1	0.1	0.0	0.0	0.0	3.6
Total	412.0	412.0	206.0	206.0	412.1	412.0	412.0	412.1	206.0	206.0	412.0	206.0	164.8	20.6	16.5	4.1	4,120.4

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 6.1a Nonresident Returns by Place of Origin: Taxable

Place of Origin	Returns (000s)	All-source Gross Income (mil \$)	New Jersey Gross Income (mil \$)	New Jersey Income Share (mil \$)	Net Charged Tax (mil \$)	Effective Tax Rate on NJ- source GI NCT % NJGI
New York	143,209	59,344.6	12,405.0	20.9%	652.8	5.3%
Pennsylvania	20,225	10,958.2	1,631.2	14.9%	107.5	6.6%
Florida	14,656	14,984.9	1,890.3	12.6%	129.8	6.9%
New Jersey	11,832	3,208.3	1,077.8	33.6%	63.8	5.9%
California	9,412	19,388.2	557.0	2.9%	36.5	6.6%
Delaware	7,207	1,094.3	416.1	38.0%	16.0	3.8%
Connecticut	7,153	6,222.7	810.7	13.0%	50.8	6.3%
Massachusetts	5,319	6,405.6	337.1	5.3%	20.9	6.2%
Texas	5,132	7,263.7	260.0	3.6%	15.1	5.8%
Maryland	4,836	3,671.1	287.5	7.8%	16.5	5.7%
Elsewhere	4,767	2,761.7	467.7	16.9%	29.5	6.3%
Virginia	4,484	3,150.3	254.4	8.1%	15.0	5.9%
Illinois	4,259	7,818.0	247.9	3.2%	16.7	6.7%
North Carolina	3,903	1,735.1	204.0	11.8%	10.8	5.3%
Georgia	3,285	1,693.6	151.5	8.9%	7.9	5.2%
Ohio	2,122	1,823.2	99.1	5.4%	5.8	5.9%
South Carolina	1,834	712.5	140.7	19.8%	8.2	5.9%
Colorado	1,558	1,128.7	110.3	9.8%	6.9	6.3%
Michigan	1,498	1,756.6	93.4	5.3%	5.8	6.2%
Arizona	1,353	1,050.1	84.7	8.1%	5.1	6.0%
Tennessee	1,240	1,558.6	69.6	4.5%	4.4	6.3%
Washington	1,147	934.4	58.9	6.3%	3.5	5.9%
Minnesota	1,031	1,085.6	47.2	4.3%	2.8	5.9%
Missouri	893	1,572.9	46.7	3.0%	2.9	6.2%
New Hampshire	793	481.7	53.5	11.1%	3.3	6.1%
Indiana	771	715.9	87.6	12.2%	6.7	7.6%
District of Columbia	763	881.6	38.9	4.4%	2.5	6.4%
Rhode Island	671	341.0	40.5	11.9%	2.2	5.4%
Maine	626	171.8	32.1	18.7%	1.7	5.4%
Wisconsin	618	961.2	41.6	4.3%	2.7	6.5%
Louisiana	613	259.8	25.5	9.8%	1.2	4.6%
Nevada	565	1,271.4	44.8	3.5%	3.0	6.7%
Vermont	518	121.3	32.4	26.7%	1.7	5.3%
Utah	472	719.6	26.2	3.6%	1.7	6.4%
Alabama	469	158.8	18.9	11.9%	0.9	4.7%
Kentucky	464	229.0	30.6	13.4%	2.0	6.5%
Oregon	458	782.6	30.6	3.9%	2.0	6.6%
Kansas	417	1,361.7	22.0	1.6%	1.3	6.1%
Oklahoma	319	423.5	9.8	2.3%	0.4	4.3%
West Virginia	309	37.9	8.5	22.5%	0.3	3.7%
Arkansas	297	98.9	19.2	19.4%	1.1	5.6%
Mississippi	257	80.0	7.3	9.2%	0.3	4.0%
Hawaii	241	116.8	13.6	11.6%	0.7	5.1%
Iowa	231	83.6	10.9	13.0%	0.7	6.1%
New Mexico	225	121.3	12.3	10.1%	0.6	5.0%
Nebraska	163	236.2	8.7	3.7%	0.5	6.2%
Idaho	153	183.5	5.3	2.9%	0.3	5.2%
Montana	131	31.1	7.6	24.4%	0.4	5.2%
Puerto Rico	110	38.7	9.9	25.7%	0.7	6.6%
South Dakota	91	134.2	3.6	2.7%	0.2	6.4%
North Dakota	87	23.4	0.9	3.8%	0.0	2.9%
Wyoming	81	646.5	8.3	1.3%	0.6	7.1%
Alaska	70	12.9	2.0	15.6%	0.1	3.5%
All Taxable Returns	273,338	172,048.9	22,402.1	13.0%	1,274.7	5.7%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 6.1b Nonresident Returns by Place of Origin: Nontaxable

Place of Origin	Returns (000s)	All-source Gross Income (mil \$)	New Jersey Gross Income (mil \$)	New Jersey Income Share (mil \$)	Net Charged Tax (mil \$)
Pennsylvania	35,370	4,666.3	18.9	0.4%	0.0
New York	32,584	11,909.4	144.9	1.2%	0.0
Florida	7,462	3,478.4	14.1	0.4%	0.0
New Jersey	7,284	513.7	17.1	3.3%	0.0
Elsewhere	4,094	540.3	11.9	2.2%	0.0
California	3,951	5,795.5	4.0	0.1%	0.0
North Carolina	2,088	321.2	3.1	1.0%	0.0
Virginia	2,032	572.7	3.2	0.6%	0.0
Maryland	1,967	488.3	3.1	0.6%	0.0
Texas	1,700	1,513.9	2.9	0.2%	0.0
Connecticut	1,654	1,377.6	2.4	0.2%	0.0
Massachusetts	1,585	2,739.3	2.0	0.1%	0.0
Delaware	1,460	126.9	3.4	2.6%	0.0
Georgia	1,333	234.6	2.5	1.0%	0.0
South Carolina	1,112	105.2	1.6	1.6%	0.0
Illinois	977	936.6	1.8	0.2%	0.0
Michigan	657	192.8	1.4	0.7%	0.0
Ohio	639	256.1	1.0	0.4%	0.0
Colorado	634	699.3	0.6	0.1%	0.0
Arizona	632	207.3	0.7	0.3%	0.0
Washington	510	2,131.3	0.9	0.0%	0.0
Tennessee	470	481.1	0.9	0.2%	0.0
Nevada	350	352.3	0.5	0.1%	0.0
Missouri	268	71.2	0.3	0.4%	0.0
New Hampshire	262	92.7	0.3	0.4%	0.0
Minnesota	248	434.7	0.3	0.1%	0.0
Indiana	245	45.4	0.4	0.8%	0.0
Hawaii	235	48.7	0.2	0.4%	0.0
Rhode Island	235	102.7	0.5	0.5%	0.0
District of Columbia	230	109.6	0.3	0.2%	0.0
Oregon	215	111.1	0.2	0.2%	0.0
Utah	200	125.1	0.2	0.1%	0.0
Kentucky	195	88.2	0.3	0.3%	0.0
Alabama	188	61.9	0.3	0.4%	0.0
Wisconsin	187	50.7	0.3	0.5%	0.0
Vermont	183	57.9	0.2	0.4%	0.0
Maine	182	20.6	0.3	1.4%	0.0
Oklahoma	174	71.1	0.1	0.2%	0.0
Louisiana	172	78.3	0.2	0.3%	0.0
Kansas	166	79.3	0.2	0.3%	0.0
Puerto Rico	112	2.5	0.5	20.4%	0.0
Arkansas	110	36.8	0.1	0.4%	0.0
West Virginia	110	6.6	0.1	2.1%	0.0
New Mexico	105	17.1	0.1	0.5%	0.0
Mississippi	89	15.1	0.2	1.2%	0.0
Iowa	84	11.8	0.1	1.3%	0.0
Alaska	64	4.5	0.4	8.2%	0.0
Nebraska	64	14.1	0.1	0.8%	0.0
Montana	56	326.9	0.0	0.0%	0.0
Idaho	54	10.5	0.1	0.8%	0.0
North Dakota	42	3.6	0.0	1.0%	0.0
Wyoming	41	182.7	0.0	0.0%	0.0
South Dakota	36	5.5	0.1	1.0%	0.0
All Nontaxable Returns	115,097	41,927.2	249.2	0.6%	0.0

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 6.1c Nonresident Returns by Place of Origin: All Returns

Place of Origin	Returns (000s)	All-source Gross Income (mil \$)	New Jersey Gross Income (mil \$)	New Jersey Income Share (mil \$)	Net Charged Tax (mil \$)	Effective Tax Rate on NJ- source GI NCT % NJGI
Alabama	657	220.7	19.2	8.7%	0.9	4.7%
Alaska	134	17.4	2.4	13.7%	0.1	3.0%
Arizona	1,985	1,257.3	85.4	6.8%	5.1	5.9%
Arkansas	407	135.7	19.3	14.3%	1.1	5.6%
California	13,363	25,183.7	561.0	2.2%	36.5	6.5%
Colorado	2,192	1,828.0	111.0	6.1%	6.9	6.2%
Connecticut	8,807	7,600.3	813.2	10.7%	50.8	6.2%
Delaware	8,667	1,221.2	419.4	34.3%	16.0	3.8%
District of Columbia	993	991.2	39.1	3.9%	2.5	6.4%
Elsewhere	8,861	3,302.0	479.6	14.5%	29.5	6.1%
Florida	22,118	18,463.3	1,904.4	10.3%	129.8	6.8%
Georgia	4,618	1,928.3	154.0	8.0%	7.9	5.1%
Hawaii	476	165.5	13.8	8.3%	0.7	5.0%
Idaho	207	194.1	5.4	2.8%	0.3	5.1%
Illinois	5,236	8,754.6	249.7	2.9%	16.7	6.7%
Indiana	1,016	761.3	87.9	11.5%	6.7	7.6%
Iowa	315	95.4	11.0	11.6%	0.7	6.0%
Kansas	583	1,441.0	22.2	1.5%	1.3	6.0%
Kentucky	659	317.1	30.9	9.8%	2.0	6.4%
Louisiana	785	338.1	25.8	7.6%	1.2	4.6%
Maine	808	192.4	32.4	16.9%	1.7	5.3%
Maryland	6,803	4,159.4	290.6	7.0%	16.5	5.7%
Massachusetts	6,904	9,144.9	339.1	3.7%	20.9	6.2%
Michigan	2,155	1,949.4	94.8	4.9%	5.8	6.1%
Minnesota	1,279	1,520.4	47.4	3.1%	2.8	5.9%
Mississippi	346	95.1	7.5	7.9%	0.3	3.9%
Missouri	1,161	1,644.1	46.9	2.9%	2.9	6.2%
Montana	187	358.0	7.6	2.1%	0.4	5.2%
Nebraska	227	250.3	8.8	3.5%	0.5	6.1%
Nevada	915	1,623.7	45.3	2.8%	3.0	6.6%
New Hampshire	1,055	574.5	53.8	9.4%	3.3	6.1%
New Jersey	19,116	3,722.0	1,094.9	29.4%	63.8	5.8%
New Mexico	330	138.4	12.3	8.9%	0.6	4.9%
New York	175,793	71,254.0	12,549.9	17.6%	652.8	5.2%
North Carolina	5,991	2,056.3	207.1	10.1%	10.8	5.2%
North Dakota	129	27.0	0.9	3.4%	0.0	2.8%
Ohio	2,761	2,079.3	100.0	4.8%	5.8	5.8%
Oklahoma	493	494.6	9.9	2.0%	0.4	4.3%
Oregon	673	893.7	30.8	3.5%	2.0	6.5%
Pennsylvania	55,595	15,624.5	1,650.1	10.6%	107.5	6.5%
Puerto Rico	222	41.2	10.5	25.4%	0.7	6.3%
Rhode Island	906	443.7	41.0	9.2%	2.2	5.3%
South Carolina	2,946	817.7	142.4	17.4%	8.2	5.8%
South Dakota	127	139.7	3.7	2.6%	0.2	6.3%
Tennessee	1,710	2,039.7	70.6	3.5%	4.4	6.3%
Texas	6,832	8,777.6	262.9	3.0%	15.1	5.7%
Utah	672	844.7	26.4	3.1%	1.7	6.3%
Vermont	701	179.2	32.7	18.2%	1.7	5.2%
Virginia	6,516	3,723.0	257.6	6.9%	15.0	5.8%
Washington	1,657	3,065.7	59.8	2.0%	3.5	5.8%
West Virginia	419	44.5	8.7	19.5%	0.3	3.7%
Wisconsin	805	1,011.9	41.9	4.1%	2.7	6.5%
Wyoming	122	829.2	8.3	1.0%	0.6	7.1%
All Nonresident Returns	388,435	213,976	22,651	10.6%	1,275	5.6%

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 6.11b Income Sources by Gross Income Level: Full-year Returns (Amounts, 000s)

All-source Gross Income Level	All-source								New Jersey-source							
	Wages and Salaries	Non-wage Income	Total Income	Total Exclusions	Pension and Annuity Exclusions	Other Retirement Income Exclusions	Gross Income	Excess Retirement Income Exclusions	Wages and Salaries	Non-wage Income	Total Income	Total Exclusions	Pension and Annuity Exclusions	Other Retirement Income Exclusions	Gross Income	Excess Retirement Income Exclusions
Nontaxable																
= 0	0.5	2.2	2.3	2.6	1.2	2.4	5.3	2.4	0.3	0.7	1.0	2.3	0.0	2.4	0.1	2.3
0 < 5000	11.4	4.8	14.1	0.9	0.7	0.4	14.1	0.0	9.4	1.4	10.6	0.3	0.0	0.4	10.5	0.3
5000 < 10000	15.9	5.5	17.7	1.0	0.8	0.2	17.7	0.0	13.5	1.7	14.8	0.2	0.0	0.2	14.7	0.2
10000 < 15000	7.3	3.3	8.4	0.8	0.7	0.2	8.4	0.0	4.8	0.8	5.4	0.1	0.0	0.2	5.3	0.1
15000 < 20000	8.3	3.4	9.2	0.8	0.7	0.1	9.2	0.0	5.7	0.8	6.3	0.1	0.0	0.1	6.2	0.1
20000 < 25000	2.5	1.3	3.1	0.5	0.4	0.1	3.1	0.0	0.0	0.1	0.1	0.1	0.0	0.1	0.1	0.1
25000 < 30000	2.4	1.2	2.9	0.4	0.4	0.1	2.9	0.0	0.0	0.1	0.1	0.1	0.0	0.1	0.0	0.1
30000 < 35000	2.2	1.1	2.6	0.4	0.4	0.1	2.6	0.0	0.0	0.0	0.1	0.1	0.0	0.1	0.0	0.1
35000 < 40000	2.1	1.1	2.5	0.4	0.3	0.1	2.5	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.0	0.1
40000 < 50000	3.8	2.1	4.5	0.7	0.6	0.1	4.5	0.0	0.0	0.1	0.1	0.1	0.0	0.1	0.0	0.1
50000 < 70000	6.5	3.9	7.4	1.0	0.9	0.1	7.4	0.0	0.0	0.1	0.1	0.1	0.0	0.1	0.1	0.1
70000 < 75000	1.3	0.9	1.5	0.2	0.2	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
75000 < 80000	1.3	0.9	1.4	0.2	0.2	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
80000 < 100000	4.3	2.8	4.6	0.1	0.1	0.0	4.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
100000 < 150000	7.8	6.5	8.8	0.0	0.0	0.0	8.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
150000 < 200000	4.4	4.2	5.0	0.0	0.0	0.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
200000 < 500000	7.9	8.5	9.0	0.0	0.0	0.0	9.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
500000 < 1000000	2.6	3.1	3.2	0.0	0.0	0.0	3.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1000000 < 1500000	0.9	1.1	1.1	0.0	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	0.5	0.6	0.6	0.0	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	1.0	1.3	1.3	0.0	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000000 < 10000000	0.4	0.5	0.5	0.0	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	0.4	0.5	0.5	0.0	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	95.7	60.7	112.2	9.9	7.7	4.1	115.1	2.4	34.0	5.8	38.7	3.7	0.0	4.1	37.2	3.7
Taxable																
= 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0 < 5000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 < 10000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10000 < 15000	8.6	2.8	9.1	0.2	0.2	0.0	9.1	0.0	8.4	1.0	9.1	0.0	0.0	0.0	9.1	0.0
15000 < 20000	7.1	2.5	7.6	0.2	0.2	0.0	7.6	0.0	6.9	0.9	7.6	0.0	0.0	0.0	7.6	0.0
20000 < 25000	10.9	4.1	11.7	0.5	0.4	0.1	11.7	0.0	10.6	1.4	11.7	0.0	0.0	0.1	11.7	0.0
25000 < 30000	9.5	3.8	10.1	0.5	0.4	0.0	10.1	0.0	9.1	1.4	10.1	0.0	0.0	0.0	10.1	0.0
30000 < 35000	8.6	3.8	9.2	0.5	0.5	0.0	9.2	0.0	8.2	1.4	9.2	0.0	0.0	0.0	9.2	0.0
35000 < 40000	7.7	3.5	8.2	0.5	0.5	0.0	8.2	0.0	7.3	1.3	8.2	0.0	0.0	0.0	8.2	0.0
40000 < 50000	13.9	7.1	14.9	1.0	1.0	0.1	14.9	0.0	13.1	2.4	14.9	0.0	0.0	0.1	14.9	0.0
50000 < 70000	25.3	14.8	27.0	2.0	1.9	0.1	27.0	0.0	23.4	4.7	27.0	0.0	0.0	0.1	27.0	0.0
70000 < 75000	5.7	3.5	6.0	0.5	0.4	0.0	6.0	0.0	5.2	1.1	6.0	0.0	0.0	0.0	6.0	0.0
75000 < 80000	5.3	3.5	5.6	0.4	0.4	0.0	5.6	0.0	4.8	1.1	5.6	0.0	0.0	0.0	5.6	0.0
80000 < 100000	18.2	12.4	19.0	0.5	0.5	0.0	19.0	0.0	16.4	3.5	19.0	0.0	0.0	0.0	19.0	0.0
100000 < 150000	34.6	28.9	37.1	0.0	0.0	0.0	37.1	0.0	30.2	8.8	37.1	0.0	0.0	0.0	37.1	0.0
150000 < 200000	22.4	21.0	24.2	0.0	0.0	0.0	24.2	0.0	18.7	6.9	24.2	0.0	0.0	0.0	24.2	0.0
200000 < 500000	40.1	43.1	45.7	0.0	0.0	0.0	45.7	0.0	27.5	21.0	45.7	0.0	0.0	0.0	45.7	0.0
500000 < 1000000	13.6	18.0	18.2	0.0	0.0	0.0	18.2	0.0	5.8	13.5	18.2	0.0	0.0	0.0	18.2	0.0
1000000 < 1500000	4.6	6.5	6.5	0.0	0.0	0.0	6.5	0.0	1.6	5.3	6.5	0.0	0.0	0.0	6.5	0.0
1500000 < 2000000	2.3	3.1	3.2	0.0	0.0	0.0	3.2	0.0	0.8	2.6	3.2	0.0	0.0	0.0	3.2	0.0
2000000 < 5000000	4.5	5.9	5.9	0.0	0.0	0.0	5.9	0.0	1.3	5.0	5.9	0.0	0.0	0.0	5.9	0.0
5000000 < 10000000	1.6	2.1	2.1	0.0	0.0	0.0	2.1	0.0	0.4	1.8	2.1	0.0	0.0	0.0	2.1	0.0
At least 10000000	1.5	2.0	2.0	0.0	0.0	0.0	2.0	0.0	0.2	1.9	2.0	0.0	0.0	0.0	2.0	0.0
Total	245.8	192.6	273.3	6.9	6.5	0.7	273.3	0.0	199.8	86.9	273.3	0.0	0.0	0.7	273.3	0.0
Total	341.4	253.2	385.5	16.8	14.2	4.8	388.4	2.4	233.8	92.7	312.0	3.7	0.0	4.8	310.5	3.7

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 6.12a Income Sources by Gross Income Percentile Level: All Returns (Amounts, 000s)

All-source Jersey Gross Income Percentile Level	Wages and Salaries	Non-wage income	Total Income	Total Exclusions	All-source				Wages and Salaries	Non-wage income	Total Income	Total Exclusions	New Jersey-source				
					Pension and Annuity Exclusions	Other Retirement Income Exclusions	Gross Income	Excess Retirement Income Exclusions					Pension and Annuity Exclusions	Other Retirement Income Exclusions	Gross Income	Excess Retirement Income Exclusions	
< 10,423	< 10.0	170.8	74.8	233,925.5	69,274.9	29,686.5	39,588.5	189,413.7	24,518.4	121.1	22.9	141,299.0	39,588.6	0.0	39,590.5	134,353.8	32,438.5
10,423 < 22,000	10.0 < 20.0	524.8	131.0	655,002.1	31,217.4	25,435.2	5,782.2	623,784.7	0.0	303.2	32.3	334,607.6	5,794.2	0.0	5,794.2	331,997.9	3,173.3
22,000 < 29,091	20.0 < 25.0	482.0	95.1	512,142.1	18,193.4	15,474.7	2,718.7	493,948.7	0.0	218.4	22.2	240,347.9	2,718.7	0.0	2,718.7	239,079.2	1,449.5
29,091 < 37,435	25.0 < 30.0	542.5	122.1	664,257.3	20,687.8	18,155.7	2,532.1	643,569.5	0.0	272.9	28.2	297,799.6	2,536.1	0.0	2,536.1	296,515.5	1,249.3
37,435 < 57,722	30.0 < 40.0	1,564.0	327.8	1,881,681.9	45,470.1	41,061.8	4,408.3	1,836,211.8	0.0	745.1	70.7	814,949.6	4,408.3	0.0	4,408.3	812,697.7	2,148.9
57,722 < 83,033	40.0 < 50.0	2,311.1	453.4	2,755,675.5	46,640.5	42,644.1	3,996.4	2,709,035.0	0.0	1,064.1	100.3	1,162,312.3	4,015.7	0.0	4,015.7	1,160,309.0	1,987.4
83,033 < 118,322	50.0 < 60.0	3,291.9	596.5	3,885,284.8	2,648.6	2,346.4	302.1	3,882,636.2	0.0	1,414.8	137.0	1,548,524.7	270.0	0.0	270.0	1,548,344.8	81.1
118,322 < 168,367	60.0 < 70.0	4,412.5	1,088.3	5,498,005.5	181.0	0.0	181.0	5,497,824.5	0.0	1,753.8	224.6	1,967,609.2	161.4	0.0	161.4	1,967,503.5	43.8
168,367 < 205,746	70.0 < 75.0	2,809.1	805.4	3,613,260.0	110.8	0.0	110.8	3,613,149.1	0.0	1,063.4	158.7	1,221,720.0	82.9	0.0	82.9	1,221,684.0	35.6
205,746 < 263,941	75.0 < 80.0	3,328.0	1,187.9	4,513,621.8	105.3	0.0	105.3	4,513,516.5	0.0	1,178.8	246.1	1,424,360.7	100.3	0.0	100.3	1,424,294.1	31.0
263,941 < 591,763	80.0 < 90.0	8,860.4	6,205.0	15,065,066.6	150.9	0.0	150.9	15,064,915.8	0.0	2,532.7	1,073.5	3,604,667.1	116.5	0.0	116.5	3,604,560.0	9.4
591,763 < 1,222,563	90.0 < 95.0	6,478.4	9,826.6	16,304,643.8	47.1	0.0	47.1	16,304,596.7	0.0	1,259.1	1,241.4	2,499,897.3	44.9	0.0	44.9	2,499,863.0	10.7
1,222,563 < 6,407,008	95.0 < 99.0	12,232.1	27,525.9	39,754,832.0	18.7	0.0	18.7	39,754,813.3	0.0	1,384.1	2,437.3	3,819,406.1	12.7	0.0	12.7	3,819,402.2	7.8
6,407,008 < 12,737,016	99.0 < 99.5	4,016.0	13,210.2	17,226,232.2	6.0	0.0	6.0	17,226,226.2	0.0	297.7	682.8	980,486.6	6.0	0.0	6.0	980,486.6	4.5
12,737,016 < 51,397,084	99.5 < 99.9	5,586.0	31,308.9	36,894,916.2	12.0	0.0	12.0	36,894,904.2	0.0	381.9	1,274.9	1,656,673.3	6.0	0.0	6.0	1,656,667.3	0.0
At least 51,397,084	at least 99.9	3,641.5	61,086.0	64,727,556.7	0.0	0.0	0.0	64,727,556.7	0.0	60.9	892.6	953,536.3	0.0	0.0	0.0	953,536.3	0.0
Total		60,251.2	154,045.1	214,186,104.1	234,764.5	174,804.4	59,960.1	213,976,102.8	24,518.4	14,052.0	8,645.7	22,668,197.2	59,862.2	0.0	59,864.1	22,651,295.0	42,670.9

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 6.12b Income Sources by Gross Income Percentile Level: All Returns (Returns, 000s)

All-source Gross Income Percentile Level		All-source								New Jersey-source							
		Wages and Salaries	Non-wage income	Total Income	Total Exclusions	Pension and Annuity Exclusions	Other Retirement Income Exclusions	Gross Income	Excess Retirement Income Exclusions	Wages and Salaries	Non-wage income	Total Income	Total Exclusions	Pension and Annuity Exclusions	Other Retirement Income Exclusions	Gross Income	Excess Retirement Income Exclusions
< 10,423	< 10.0	29.4	13.1	35.9	4.5	2.9	3.1	38.8	2.4	24.6	4.0	27.8	2.8	0.0	3.1	26.7	2.8
10,423 < 22,000	10.0 < 20.0	35.4	13.7	38.8	2.3	2.0	0.5	38.8	0.0	29.0	3.9	31.9	0.3	0.0	0.5	31.8	0.3
22,000 < 29,091	20.0 < 25.0	17.7	7.3	19.4	1.3	1.2	0.2	19.4	0.0	13.7	2.1	15.3	0.1	0.0	0.2	15.3	0.1
29,091 < 37,435	25.0 < 30.0	17.7	8.1	19.4	1.5	1.4	0.2	19.4	0.0	13.4	2.3	15.1	0.1	0.0	0.2	15.1	0.1
37,435 < 57,722	30.0 < 40.0	35.7	18.8	38.8	3.3	3.1	0.3	38.8	0.0	26.3	5.0	30.2	0.2	0.0	0.3	30.1	0.2
57,722 < 83,033	40.0 < 50.0	36.1	22.7	38.8	3.3	3.1	0.3	38.8	0.0	26.6	5.7	31.0	0.2	0.0	0.3	30.9	0.2
83,033 < 118,322	50.0 < 60.0	36.5	27.0	38.8	0.5	0.4	0.0	38.8	0.0	26.5	6.3	31.3	0.0	0.0	0.0	31.3	0.0
118,322 < 168,367	60.0 < 70.0	35.9	31.6	38.8	0.0	0.0	0.0	38.8	0.0	25.4	8.0	31.7	0.0	0.0	0.0	31.7	0.0
168,367 < 205,746	70.0 < 75.0	17.8	17.1	19.4	0.0	0.0	0.0	19.4	0.0	12.3	4.9	16.2	0.0	0.0	0.0	16.2	0.0
205,746 < 263,941	75.0 < 80.0	17.6	17.8	19.4	0.0	0.0	0.0	19.4	0.0	11.3	5.9	16.2	0.0	0.0	0.0	16.2	0.0
263,941 < 591,763	80.0 < 90.0	32.9	37.5	38.8	0.0	0.0	0.0	38.8	0.0	16.5	18.0	32.4	0.0	0.0	0.0	32.4	0.0
591,763 < 1,222,563	90.0 < 95.0	14.3	19.2	19.4	0.0	0.0	0.0	19.4	0.0	4.8	12.8	16.6	0.0	0.0	0.0	16.6	0.0
1,222,563 < 6,407,008	95.0 < 99.0	11.6	15.4	15.5	0.0	0.0	0.0	15.5	0.0	2.9	10.8	12.9	0.0	0.0	0.0	12.9	0.0
6,407,008 < 12,737,016	99.0 < 99.5	1.5	1.9	1.9	0.0	0.0	0.0	1.9	0.0	0.3	1.4	1.6	0.0	0.0	0.0	1.6	0.0
12,737,016 < 51,397,084	99.5 < 99.9	1.2	1.6	1.6	0.0	0.0	0.0	1.6	0.0	0.1	1.2	1.2	0.0	0.0	0.0	1.2	0.0
At least 51,397,084	at least 99.9	0.3	0.4	0.4	0.0	0.0	0.0	0.4	0.0	0.0	0.3	0.3	0.0	0.0	0.0	0.3	0.0
Total		341.4	253.2	385.5	16.8	14.2	4.8	388.4	2.4	233.8	92.7	312.0	3.7	0.0	4.8	310.5	3.7

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 6.21a Exemptions and Deductions by Gross Income Level: All Returns (Amounts)

All-source Gross Income Level	All-source Gross Income	Exemptions							Deductions					Alternative Business Calculation Adjustment
		Total	Regular	Aged	Blind or Disabled	Dependent Children	Dependent College Student	Other Dependents	Total	Unreimbursed Medical Expenses	Alimony Paid	Health Enterprise Zone	Qualified Conservation Contribution	
Nontaxable														
= 0	0.0	12,009.0	7,160.0	3,255.0	167.0	1,216.5	44.0	166.5	30,535.1	13,638.1	242.4	198.9	4.1	16,451.6
0 < 5000	38,393.2	21,443.0	15,792.0	1,406.0	149.0	3,687.0	169.0	240.0	10,006.0	9,273.9	515.9	0.0	2.3	213.9
5000 < 10000	133,180.8	28,276.0	19,975.0	1,810.0	143.0	5,617.5	261.0	469.5	9,054.7	8,455.6	100.4	0.0	0.2	498.5
10000 < 15000	105,057.6	24,541.0	11,792.0	1,535.0	95.0	9,930.0	466.0	723.0	9,222.7	8,310.9	292.7	0.0	0.0	619.0
15000 < 20000	161,328.8	30,230.0	13,659.0	1,469.0	85.0	13,626.0	527.0	864.0	9,559.5	8,734.8	196.9	0.0	0.0	627.8
20000 < 25000	68,950.1	7,067.5	3,919.0	715.0	27.0	2,158.5	77.0	171.0	6,073.9	5,590.5	144.2	0.0	0.0	339.2
25000 < 30000	79,755.4	6,862.0	3,760.0	606.0	41.0	2,137.5	79.0	238.5	7,058.8	5,784.4	204.1	0.0	0.0	1,070.3
30000 < 35000	85,788.4	6,407.0	3,457.0	568.0	27.0	2,059.5	90.0	205.5	7,103.9	6,414.7	210.1	0.0	45.9	433.2
35000 < 40000	92,032.5	6,003.0	3,258.0	513.0	20.0	1,953.0	79.0	180.0	5,678.8	5,199.2	85.1	0.0	0.0	394.5
40000 < 50000	201,029.9	10,871.0	6,013.0	941.0	44.0	3,420.0	138.0	315.0	10,563.5	8,998.3	623.2	0.0	3.9	938.0
50000 < 70000	439,963.4	18,578.0	10,324.0	1,504.0	58.0	5,871.0	248.0	573.0	17,520.8	14,872.8	668.3	0.0	0.1	1,979.8
70000 < 75000	109,367.0	4,062.5	2,235.0	347.0	8.0	1,264.5	55.0	153.0	4,493.0	3,862.2	128.0	0.0	0.0	502.7
75000 < 80000	111,391.3	3,980.0	2,175.0	274.0	11.0	1,341.0	59.0	120.0	3,899.4	3,275.3	160.6	0.0	0.0	463.5
80000 < 100000	407,946.9	13,064.0	7,097.0	340.0	22.0	5,092.5	184.0	328.5	9,994.2	7,603.0	522.7	0.0	0.0	1,868.5
100000 < 150000	1,073,804.4	28,743.5	14,920.0	2,037.0	55.0	10,741.5	351.0	639.0	28,330.2	19,640.6	2,515.4	0.0	0.0	6,174.1
150000 < 200000	858,311.8	17,513.5	8,883.0	1,143.0	24.0	6,891.0	244.0	328.5	20,665.0	13,238.6	1,773.5	0.8	0.0	5,652.1
200000 < 500000	2,767,644.3	33,591.5	16,438.0	2,286.0	23.0	14,029.5	368.0	447.0	66,375.6	25,851.2	9,340.1	0.0	0.0	31,184.3
500000 < 1000000	2,199,895.8	12,136.5	5,837.0	1,085.0	8.0	5,016.0	96.0	94.5	51,857.5	11,163.2	8,058.2	0.0	0.0	32,636.1
1000000 < 1500000	1,360,115.7	4,415.5	2,037.0	430.0	2.0	1,893.0	25.0	28.5	33,822.8	5,264.3	4,718.0	0.0	0.0	23,840.5
1500000 < 2000000	1,088,209.0	2,445.0	1,152.0	254.0	1.0	1,009.5	9.0	19.5	22,350.1	4,514.3	2,083.3	0.0	0.0	15,752.4
2000000 < 5000000	3,962,453.7	5,027.0	2,335.0	537.0	1.0	2,088.0	21.0	45.0	91,284.4	5,162.9	9,088.7	0.0	0.0	77,032.8
5000000 < 10000000	3,303,554.5	1,851.0	856.0	244.0	0.0	736.5	7.0	7.5	44,412.5	2,441.6	3,013.2	0.0	0.0	38,957.7
At least 10000000	23,279,068.7	1,888.0	856.0	256.0	1.0	757.5	7.0	10.5	216,346.4	1,093.7	4,481.5	0.0	0.0	210,771.2
Total	41,927,243.0	301,005.5	163,930.0	23,555.0	1,012.0	102,537.0	3,604.0	6,367.5	716,208.7	198,384.4	49,166.5	199.6	56.4	468,401.7
Taxable														
= 0	0.0	16.5	12.0	0.0	0.0	4.5	0.0	0.0	37.9	37.9	0.0	0.0	0.0	0.0
0 < 5000	21.1	12.5	10.0	0.0	0.0	0.0	1.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0
5000 < 10000	43.7	6.0	6.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10000 < 15000	112,768.2	11,164.5	9,133.0	389.0	15.0	1,356.0	57.0	214.5	1,764.7	1,574.5	0.0	0.0	1.5	188.6
15000 < 20000	133,055.9	9,591.5	7,640.0	436.0	27.0	1,197.0	59.0	232.5	2,678.7	2,400.4	25.9	0.0	0.0	252.4
20000 < 25000	262,446.2	27,861.5	15,075.0	1,072.0	48.0	10,374.0	379.0	913.5	5,574.3	4,884.1	53.1	2.2	0.0	634.9
25000 < 30000	277,845.1	24,362.0	13,097.0	1,016.0	50.0	8,838.0	317.0	1,044.0	6,365.2	5,634.1	72.1	0.0	0.0	659.0
30000 < 35000	299,413.4	22,091.5	11,876.0	1,037.0	50.0	7,912.5	301.0	915.0	7,289.8	6,379.0	102.1	39.5	0.4	768.9
35000 < 40000	308,336.0	19,349.5	10,637.0	958.0	36.0	6,595.5	244.0	879.0	7,885.1	7,003.3	132.0	0.3	0.0	749.6
40000 < 50000	670,679.5	35,252.0	19,629.0	1,914.0	79.0	11,659.5	493.0	1,477.5	17,612.3	15,567.3	430.9	0.0	22.4	1,591.7
50000 < 70000	1,610,418.2	63,938.5	36,493.0	3,658.0	163.0	20,233.5	844.0	2,547.0	39,869.8	34,485.9	1,326.1	1.7	5.5	4,050.5
70000 < 75000	434,447.6	14,683.0	8,384.0	825.0	35.0	4,753.5	177.0	508.5	9,522.5	8,016.9	348.2	2.0	0.0	1,155.4
75000 < 80000	436,032.3	14,471.5	8,103.0	826.0	25.0	4,860.0	188.0	469.5	9,651.0	8,069.0	436.7	1.5	0.0	1,143.7
80000 < 100000	1,701,008.1	49,977.5	27,984.0	1,556.0	105.0	17,805.0	789.0	1,738.5	29,945.1	23,999.6	1,642.9	7.1	44.8	4,250.8
100000 < 150000	4,568,037.0	114,733.0	60,904.0	6,157.0	169.0	42,514.5	1,867.0	3,121.5	88,318.7	68,695.6	5,839.4	5.0	19.3	13,759.4
150000 < 200000	4,186,766.6	82,576.5	42,448.0	4,419.0	114.0	32,166.0	1,499.0	1,930.5	69,299.3	47,672.2	5,815.9	1.4	80.1	15,729.7
200000 < 500000	13,990,406.3	166,061.5	82,757.0	10,142.0	131.0	68,206.5	2,503.0	2,322.0	243,947.3	132,515.4	30,467.9	10.3	181.4	80,772.2
500000 < 1000000	12,766,021.7	70,207.0	33,113.0	4,737.0	50.0	30,967.5	879.0	460.5	236,652.0	96,627.5	40,769.5	7.7	9.7	99,237.6
1000000 < 1500000	7,939,341.9	25,489.0	12,002.0	1,915.0	14.0	11,085.0	329.0	144.0	137,422.9	40,400.2	25,595.9	0.0	0.0	71,426.8
1500000 < 2000000	5,451,430.6	12,050.5	5,728.0	1,051.0	4.0	5,040.0	157.0	70.5	85,071.1	16,976.6	15,152.3	0.0	0.0	52,942.3
2000000 < 5000000	18,150,343.1	22,476.5	10,617.0	2,217.0	18.0	9,337.5	161.0	126.0	268,305.6	24,511.7	29,471.0	0.0	0.0	214,322.9
5000000 < 10000000	14,323,130.7	7,769.5	3,703.0	894.0	3.0	3,091.5	39.0	39.0	199,240.6	7,788.1	12,113.8	1.1	0.0	179,337.6
At least 10000000	84,426,866.7	7,731.5	3,576.0	971.0	2.0	3,127.5	22.0	33.0	1,128,519.1	7,050.0	31,806.7	0.0	0.0	1,089,662.4
Total	172,048,859.7	801,873.0	422,927.0	46,190.0	1,138.0	301,125.0	11,305.0	19,188.0	2,594,973.0	560,289.4	201,602.3	79.7	365.2	1,832,636.5
Total	213,976,102.8	1,102,878.5	586,857.0	69,745.0	2,150.0	403,662.0	14,909.0	25,555.5	3,311,181.7	758,673.8	250,768.8	279.3	421.6	2,301,038.2

All-source Gross Income Level	Exemptions and Deductions	Excess	
		Exemptions and Deductions	Taxable Income
Nontaxable			
= 0	42,544.1	42,544.1	0.0
0 < 5000	31,449.0	14,156.6	21,100.7
5000 < 10000	37,330.7	4,856.3	100,706.3
10000 < 15000	33,763.7	3,326.4	74,620.4
15000 < 20000	39,789.5	2,554.4	124,093.6
20000 < 25000	13,141.4	1,399.7	57,208.3
25000 < 30000	13,920.8	1,985.2	67,819.8
30000 < 35000	13,510.9	2,276.6	74,554.0
35000 < 40000	11,681.8	1,182.8	81,533.6
40000 < 50000	21,434.5	1,755.7	181,351.1
50000 < 70000	36,098.8	1,620.3	405,484.9
70000 < 75000	8,555.5	382.2	101,193.7
75000 < 80000	7,879.4	491.2	104,003.0
80000 < 100000	23,058.2	730.9	385,619.6
100000 < 150000	57,073.7	507.4	1,017,238.1
150000 < 200000	38,178.5	514.6	820,647.9
200000 < 500000	99,967.1	338.9	2,668,016.1
500000 < 1000000	63,994.0	103.3	2,136,005.0
1000000 < 1500000	38,238.3	0.0	1,321,877.4
1500000 < 2000000	24,795.1	0.0	1,063,413.9
2000000 < 5000000	96,311.4	0.0	3,866,142.3
5000000 < 10000000	46,263.5	0.0	3,257,291.0
At least 10000000	218,234.4	0.0	23,060,834.3
Total	1,017,214.2	80,726.4	40,990,755.3
Taxable			
= 0	54.4	54.4	0.0
0 < 5000	12.5	4.5	13.1
5000 < 10000	6.0	0.0	37.7
10000 < 15000	12,929.2	0.0	99,839.1
15000 < 20000	12,270.2	0.0	120,785.6
20000 < 25000	33,435.8	0.0	229,010.5
25000 < 30000	30,727.2	0.0	247,117.8
30000 < 35000	29,381.3	18.5	270,050.6
35000 < 40000	27,234.6	0.0	281,101.3
40000 < 50000	52,864.3	0.0	617,815.2
50000 < 70000	103,808.3	0.0	1,506,609.9
70000 < 75000	24,205.5	0.0	410,242.1
75000 < 80000	24,122.5	0.0	411,909.8
80000 < 100000	79,922.6	0.0	1,621,085.5
100000 < 150000	203,051.7	0.0	4,364,985.3
150000 < 200000	151,875.8	0.0	4,034,890.8
200000 < 500000	410,008.8	0.0	13,580,397.5
500000 < 1000000	306,859.0	0.0	12,459,162.6
1000000 < 1500000	162,911.9	0.0	7,776,430.0
1500000 < 2000000	97,121.6	0.0	5,354,309.0
2000000 < 5000000	290,782.1	0.0	17,859,561.0
5000000 < 10000000	207,010.1	0.0	14,116,120.6
At least 10000000	1,136,250.6	0.0	83,290,616.1
Total	3,396,846.0	77.4	168,652,091.1
Total	4,414,060.2	80,803.8	209,642,846.4

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 6.21b Exemptions and Deductions by Gross Income Level: All Returns (Returns,

		Exemptions								Deductions							Excess
		Total	Regular	Aged	Blind or Disabled	Dependent Children	Dependent College Student	Other Dependents	Unreimbursed Medical Expenses	Alimony Paid	Health Enterprise Zone Contribution	Qualified Conservation Contribution	Alternative Business Calculation Adjustment	Exemptions and Deductions	Excess Exemptions and Deductions		
Nontaxable																	
= 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
0 < 5000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
5000 < 10000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
10000 < 15000	9.1	9.1	9.1	0.4	0.0	0.7	0.0	9.1	0.7	0.6	0.0	0.0	0.1	1.7	0.0	0.0	
15000 < 20000	7.6	7.6	7.6	0.4	0.0	0.5	0.1	7.6	0.9	0.8	0.0	0.0	0.2	1.7	0.0	0.0	
20000 < 25000	11.7	11.7	11.7	0.8	0.0	4.0	0.3	11.7	1.5	1.3	0.0	0.0	0.3	6.5	0.0	0.0	
25000 < 30000	10.1	10.1	10.1	0.8	0.0	3.3	0.3	10.1	1.6	1.4	0.0	0.0	0.3	5.6	0.0	0.0	
30000 < 35000	9.2	9.2	9.2	0.8	0.0	2.9	0.3	9.2	1.6	1.4	0.0	0.0	0.3	5.2	0.0	0.0	
35000 < 40000	8.2	8.2	8.2	0.7	0.0	2.4	0.2	8.2	1.6	1.4	0.0	0.0	0.3	4.6	0.0	0.0	
40000 < 50000	14.9	14.9	14.9	1.4	0.1	4.3	0.4	14.9	3.3	2.9	0.0	0.0	0.6	8.5	0.0	0.0	
50000 < 70000	27.0	27.0	27.0	2.6	0.2	7.7	0.7	27.0	6.4	5.5	0.1	0.0	1.3	15.8	0.0	0.0	
70000 < 75000	6.0	6.0	6.0	0.6	0.0	1.8	0.2	6.0	1.4	1.2	0.0	0.0	0.3	3.7	0.0	0.0	
75000 < 80000	5.6	5.6	5.6	0.6	0.0	1.8	0.2	5.6	1.4	1.2	0.0	0.0	0.3	3.6	0.0	0.0	
80000 < 100000	19.0	19.0	19.0	1.2	0.1	6.7	0.7	19.0	4.4	3.5	0.1	0.0	1.2	12.5	0.0	0.0	
100000 < 150000	37.1	37.1	37.1	4.3	0.2	15.5	1.6	37.1	10.2	8.0	0.3	0.0	3.2	29.1	0.0	0.0	
150000 < 200000	24.2	24.2	24.2	3.0	0.1	11.5	1.2	24.2	6.8	4.9	0.2	0.0	2.7	20.7	0.0	0.0	
200000 < 500000	45.7	45.7	45.7	6.7	0.1	23.4	2.1	45.7	15.8	9.9	0.7	0.0	7.9	41.4	0.0	0.0	
500000 < 1000000	18.2	18.2	18.2	3.1	0.0	9.8	0.7	18.2	8.8	5.4	0.5	0.0	4.5	16.9	0.0	0.0	
1000000 < 1500000	6.5	6.5	6.5	1.2	0.0	3.5	0.3	6.5	3.4	2.1	0.2	0.0	1.8	6.2	0.0	0.0	
1500000 < 2000000	3.2	3.2	3.2	0.7	0.0	1.6	0.1	3.2	1.6	0.8	0.1	0.0	0.9	2.9	0.0	0.0	
2000000 < 5000000	5.9	5.9	5.9	1.4	0.0	2.8	0.1	5.9	2.8	1.1	0.2	0.0	2.0	5.5	0.0	0.0	
5000000 < 10000000	2.1	2.1	2.1	0.6	0.0	0.9	0.0	2.1	1.0	0.3	0.1	0.0	0.8	1.9	0.0	0.0	
At least 10000000	2.0	2.0	2.0	0.6	0.0	0.9	0.0	2.0	1.0	0.2	0.1	0.0	0.8	1.9	0.0	0.0	
Total	273.3	273.3	273.3	32.0	1.1	106.1	9.5	273.3	76.2	54.1	2.8	0.0	0.0	29.9	195.9	0.0	
Taxable																	
= 0	5.3	5.3	5.3	2.4	0.1	0.5	0.0	5.3	1.9	1.9	0.0	0.0	0.2	3.6	5.3	0.0	
0 < 5000	14.1	14.1	14.1	1.1	0.1	1.5	0.1	14.1	1.6	1.4	0.0	0.0	0.3	3.6	3.8	0.0	
5000 < 10000	17.7	17.7	17.7	1.4	0.1	2.6	0.2	17.7	1.7	1.5	0.0	0.0	0.3	5.5	0.6	0.0	
10000 < 15000	8.4	8.4	8.4	1.1	0.1	4.2	0.4	8.4	1.4	1.2	0.0	0.0	0.3	6.8	0.3	0.0	
15000 < 20000	9.2	9.2	9.2	1.0	0.1	5.3	0.5	9.2	1.4	1.2	0.0	0.0	0.3	7.8	0.2	0.0	
20000 < 25000	3.1	3.1	3.1	0.5	0.0	0.8	0.1	3.1	0.8	0.7	0.0	0.0	0.1	1.8	0.1	0.0	
25000 < 30000	2.9	2.9	2.9	0.4	0.0	0.8	0.1	2.9	0.7	0.6	0.0	0.0	0.1	1.7	0.1	0.0	
30000 < 35000	2.6	2.6	2.6	0.4	0.0	0.8	0.1	2.6	0.7	0.6	0.0	0.0	0.2	1.6	0.1	0.0	
35000 < 40000	2.5	2.5	2.5	0.4	0.0	0.7	0.1	2.5	0.6	0.6	0.0	0.0	0.1	1.5	0.0	0.0	
40000 < 50000	4.5	4.5	4.5	0.7	0.0	1.2	0.1	4.5	1.2	1.0	0.0	0.0	0.2	2.7	0.0	0.0	
50000 < 70000	7.4	7.4	7.4	1.1	0.1	2.2	0.2	7.4	2.0	1.8	0.0	0.0	0.5	4.7	0.0	0.0	
70000 < 75000	1.5	1.5	1.5	0.2	0.0	0.5	0.0	1.5	0.4	0.4	0.0	0.0	0.1	1.0	0.0	0.0	
75000 < 80000	1.4	1.4	1.4	0.2	0.0	0.5	0.0	1.4	0.4	0.3	0.0	0.0	0.1	1.0	0.0	0.0	
80000 < 100000	4.6	4.6	4.6	0.3	0.0	1.9	0.1	4.6	1.2	0.9	0.0	0.0	0.4	3.3	0.0	0.0	
100000 < 150000	8.8	8.8	8.8	1.4	0.1	3.8	0.3	8.8	2.7	2.0	0.1	0.0	1.1	7.4	0.0	0.0	
150000 < 200000	5.0	5.0	5.0	0.8	0.0	2.4	0.2	5.0	1.7	1.0	0.1	0.0	0.9	4.5	0.0	0.0	
200000 < 500000	9.0	9.0	9.0	1.5	0.0	4.7	0.3	9.0	3.6	1.8	0.2	0.0	2.4	8.3	0.0	0.0	
500000 < 1000000	3.2	3.2	3.2	0.7	0.0	1.6	0.1	3.2	1.6	0.6	0.1	0.0	1.2	3.0	0.0	0.0	
1000000 < 1500000	1.1	1.1	1.1	0.3	0.0	0.6	0.0	1.1	0.6	0.2	0.0	0.0	0.5	1.1	0.0	0.0	
1500000 < 2000000	0.6	0.6	0.6	0.2	0.0	0.3	0.0	0.6	0.3	0.1	0.0	0.0	0.3	0.6	0.0	0.0	
2000000 < 5000000	1.3	1.3	1.3	0.4	0.0	0.6	0.0	1.3	0.7	0.2	0.0	0.0	0.6	1.2	0.0	0.0	
5000000 < 10000000	0.5	0.5	0.5	0.2	0.0	0.2	0.0	0.5	0.3	0.1	0.0	0.0	0.2	0.5	0.0	0.0	
At least 10000000	0.5	0.5	0.5	0.2	0.0	0.2	0.0	0.5	0.3	0.1	0.0	0.0	0.2	0.5	0.0	0.0	
Total	115.1	115.1	115.1	16.7	0.9	37.9	3.0	115.1	27.7	20.0	0.8	0.0	0.0	10.8	73.5	10.6	
Total	388.4	388.4	388.4	48.7	2.0	144.1	12.5	388.4	103.9	74.1	3.6	0.0	0.0	40.7	269.4	10.6	

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 6.22a Exemptions and Deductions by Gross Income Level: All Returns (Amounts, 000s)

All-source Gross Income Level	All-source Gross Income	Exemptions								Deductions					Exemptions and Deductions	Excess Exemptions and Deductions	Taxable Income	
		Total	Regular	Aged	Blind or Disabled	Dependent Children	Dependent College Student	Other Dependents	Unreimbursed Medical Expenses	Alimony Paid	Health Enterprise Zone	Qualified Conservation Contribution	Alternative Business Calculation Adjustment					
< 10,423	< 10.0	189,413.7	65,000.0	44,969.0	6,675.0	470.0	11,403.0	511.0	972.0	50,696.4	32,381.1	860.2	198.9	6.6	17,249.7	115,696.4	62,062.9	135,780.3
10,423 < 22,000	10.0 < 20.0	623,784.7	86,729.5	48,131.0	4,341.0	249.0	30,400.5	1,262.0	2,346.0	26,659.2	24,091.1	602.5	0.0	1.5	1,964.1	113,388.7	6,089.9	516,485.9
22,000 < 29,091	20.0 < 25.0	493,948.7	46,374.5	25,039.0	2,409.0	108.0	16,494.0	613.0	1,711.5	18,256.2	15,827.2	314.1	2.2	0.0	2,112.6	64,630.7	2,618.6	431,936.6
29,091 < 37,435	25.0 < 30.0	643,569.5	46,520.0	25,131.0	2,588.0	127.0	16,167.0	590.0	1,917.0	23,404.9	20,952.4	441.1	39.5	46.3	1,925.6	69,924.9	3,314.6	576,959.2
37,435 < 57,722	30.0 < 40.0	1,836,211.8	92,138.0	51,543.0	5,667.0	248.0	29,836.5	1,224.0	3,619.5	57,660.1	50,320.8	1,906.7	2.0	26.3	5,404.3	149,798.1	2,917.7	1,689,331.4
57,722 < 83,033	40.0 < 50.0	2,709,035.0	96,305.5	54,460.0	5,835.0	222.0	31,057.5	1,305.0	3,426.0	69,417.1	58,753.1	2,574.3	3.5	5.6	8,080.6	165,722.6	2,000.5	2,545,312.9
83,033 < 118,322	50.0 < 60.0	3,882,636.2	110,995.5	60,361.0	4,833.0	213.0	40,555.5	1,712.0	3,321.0	78,538.3	61,610.1	4,708.2	7.1	64.1	12,148.8	189,533.8	600.7	3,693,703.1
118,322 < 168,367	60.0 < 70.0	5,497,824.5	126,973.5	66,371.0	7,146.0	194.0	48,210.0	2,012.0	3,040.5	107,130.0	77,544.6	8,467.3	5.6	0.0	21,112.5	234,103.5	443.9	5,264,165.0
168,367 < 205,746	70.0 < 75.0	3,613,149.1	67,742.0	34,462.0	3,668.0	74.0	26,826.0	1,179.0	1,533.0	62,184.5	40,934.3	5,935.2	1.5	80.1	15,233.3	129,926.5	312.9	3,483,535.6
205,746 < 263,941	75.0 < 80.0	4,513,516.5	69,695.0	35,118.0	4,065.0	63.0	28,197.0	1,124.0	1,128.0	78,392.6	47,657.3	7,165.5	1.2	0.0	23,568.5	148,087.6	178.8	4,365,607.6
263,941 < 591,763	80.0 < 90.0	15,064,915.8	144,500.0	70,721.0	9,521.0	99.0	60,556.5	1,921.0	1,681.5	291,994.6	133,949.0	41,914.5	9.0	181.4	115,940.6	436,494.6	160.2	14,628,581.3
591,763 < 1,222,563	90.0 < 95.0	16,304,596.7	75,348.5	35,480.0	5,509.0	47.0	32,988.0	894.0	430.5	308,545.4	105,598.5	53,657.8	7.7	9.7	149,271.8	383,893.9	103.3	15,920,806.1
1,222,563 < 6,407,008	95.0 < 99.0	39,754,813.3	59,687.5	28,132.0	5,622.0	33.0	25,035.0	507.0	358.5	632,073.5	74,262.8	77,417.1	1.1	0.0	480,392.5	691,761.0	0.0	39,063,052.3
6,407,008 < 12,737,016	99.0 < 99.5	17,226,226.2	7,378.5	3,479.0	914.0	0.0	2,914.5	32.0	39.0	245,684.3	8,120.6	12,256.2	0.0	0.0	225,307.5	253,062.8	0.0	16,973,163.5
12,737,016 < 51,397,084	99.5 < 99.9	36,894,904.2	5,930.5	2,778.0	734.0	3.0	2,370.0	17.0	28.5	572,513.8	3,604.8	13,244.7	0.0	0.0	555,664.3	578,444.3	0.0	36,316,459.9
51,397,084 < 1,000,000	at least 99.9	64,727,556.7	1,560.0	682.0	218.0	0.0	651.0	6.0	3.0	688,030.9	3,066.1	19,303.3	0.0	0.0	665,661.5	689,590.9	0.0	64,037,965.8
Total		213,976,102.8	1,102,878.5	586,857.0	69,745.0	2,150.0	403,662.0	14,909.0	25,555.5	3,311,181.7	758,673.8	250,768.8	279.3	421.6	2,301,038.2	4,414,060.2	80,803.8	209,642,846.4

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 6.22b Exemptions and Deductions by Gross Income Level: All Returns (Returns, 000s)

All-source Gross Income Level	All-source Gross Income	Exemptions								Deductions					Excess		Taxable Income	
		Total	Regular	Aged	Blind or Disabled	Dependent Children	Dependent College Student	Other Dependents	Total	Unreimbursed Medical Expenses	Alimony Paid	Health Enterprise Zone	Qualified Conservation Contribution	Alternative Business Calculation Adjustment	Exemptions and Deductions	Excess and Deductions		
< 10,423	< 10.0	38.8	38.8	38.8	5.1	0.4	5.0	0.4	38.8	5.4	5.0	0.1	0.0	0.0	0.8	13.6	9.7	29.1
10,423 < 22,000	10.0 < 20.0	38.8	38.8	38.8	3.3	0.2	12.3	1.1	38.8	5.0	4.4	0.0	0.0	0.0	1.0	20.6	0.5	38.3
22,000 < 29,091	20.0 < 25.0	19.4	19.4	19.4	1.8	0.1	6.2	0.5	19.4	3.2	2.9	0.0	0.0	0.0	0.6	10.9	0.1	19.3
29,091 < 37,435	25.0 < 30.0	19.4	19.4	19.4	1.9	0.1	5.9	0.5	19.4	3.8	3.4	0.0	0.0	0.0	0.7	11.0	0.1	19.3
37,435 < 57,722	30.0 < 40.0	38.8	38.8	38.8	4.1	0.2	11.1	1.0	38.8	9.0	8.0	0.1	0.0	0.0	1.8	22.5	0.1	38.8
57,722 < 83,033	40.0 < 50.0	38.8	38.8	38.8	4.2	0.2	11.7	1.1	38.8	9.6	8.2	0.2	0.0	0.0	2.3	24.0	0.1	38.8
83,033 < 118,322	50.0 < 60.0	38.8	38.8	38.8	3.5	0.2	14.9	1.4	38.8	10.0	7.9	0.3	0.0	0.0	2.9	28.0	0.0	38.8
118,322 < 168,367	60.0 < 70.0	38.8	38.8	38.8	4.9	0.2	17.5	1.7	38.8	11.2	8.2	0.4	0.0	0.0	4.2	32.2	0.0	38.8
168,367 < 205,746	70.0 < 75.0	19.4	19.4	19.4	2.5	0.1	9.5	1.0	19.4	5.6	3.9	0.2	0.0	0.0	2.5	17.0	0.0	19.4
205,746 < 263,941	75.0 < 80.0	19.4	19.4	19.4	2.7	0.1	9.8	0.9	19.4	6.2	4.0	0.2	0.0	0.0	3.0	17.5	0.0	19.4
263,941 < 591,763	80.0 < 90.0	38.8	38.8	38.8	6.3	0.1	20.3	1.6	38.8	15.3	8.8	0.8	0.0	0.0	8.6	35.7	0.0	38.8
591,763 < 1,222,563	90.0 < 95.0	19.4	19.4	19.4	3.6	0.0	10.4	0.7	19.4	9.7	5.7	0.6	0.0	0.0	5.4	18.2	0.0	19.4
1,222,563 < 6,407,008	95.0 < 99.0	15.5	15.5	15.5	3.6	0.0	7.6	0.4	15.5	7.8	3.4	0.5	0.0	0.0	5.3	14.5	0.0	15.5
6,407,008 < 12,737,016	99.0 < 99.5	1.9	1.9	1.9	0.6	0.0	0.9	0.0	1.9	1.0	0.3	0.1	0.0	0.0	0.8	1.8	0.0	1.9
12,737,016 < 51,397,084	99.5 < 99.9	1.6	1.6	1.6	0.5	0.0	0.7	0.0	1.6	0.8	0.2	0.0	0.0	0.0	0.6	1.5	0.0	1.6
At least 51,397,084	at least 99.9	0.4	0.4	0.4	0.1	0.0	0.2	0.0	0.4	0.2	0.1	0.0	0.0	0.0	0.2	0.4	0.0	0.4
Total		388.4	388.4	388.4	48.7	2.0	144.1	12.5	388.4	103.9	74.1	3.6	0.0	0.0	40.7	269.4	10.6	377.8

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 6.31a Tax Calculations by Gross Income Level: All Returns (Amounts,

000s)

All-source Gross Income Level	Taxable Income	Schedule Tax		Sheltered Workspace Credit	Balance of Tax	Estimated Tax Penalty	Total Tax and Penalty	Net Charged Tax
		All Sources	New Jersey Sources					
Nontaxable Returns								
= 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0 < 5000	21,100.7	295.4	0.0	0.0	0.0	0.0	0.0	0.0
5000 < 10000	100,706.3	1,409.9	0.0	0.0	0.0	0.0	0.0	0.0
10000 < 15000	74,620.4	1,044.7	0.0	0.0	0.0	0.0	0.0	0.0
15000 < 20000	124,093.6	1,737.3	0.0	0.0	0.0	0.0	0.0	0.0
20000 < 25000	57,208.3	809.7	0.0	0.0	0.0	0.0	0.0	0.0
25000 < 30000	67,819.8	994.0	0.0	0.0	0.0	0.0	0.0	0.0
30000 < 35000	74,554.0	1,125.6	0.0	0.0	0.0	0.0	0.0	0.0
35000 < 40000	81,533.6	1,286.9	0.0	0.0	0.0	0.0	0.0	0.0
40000 < 50000	181,351.1	3,356.4	0.0	0.0	0.0	0.0	0.0	0.0
50000 < 70000	405,484.9	9,372.5	0.0	0.0	0.0	0.0	0.0	0.0
70000 < 75000	101,193.7	2,543.0	0.0	0.0	0.0	0.0	0.0	0.0
75000 < 80000	104,003.0	2,702.8	0.0	0.0	0.0	0.0	0.0	0.0
80000 < 100000	385,619.6	11,109.6	0.0	0.0	0.0	0.0	0.0	0.0
100000 < 150000	1,017,238.1	35,550.5	0.0	0.0	0.0	0.0	0.0	0.0
150000 < 200000	820,647.9	34,009.8	0.0	0.0	0.0	0.0	0.0	0.0
200000 < 500000	2,668,016.1	136,207.7	0.0	0.0	0.0	0.0	0.0	0.0
500000 < 1000000	2,136,005.0	138,557.6	0.0	0.0	0.0	0.0	0.0	0.0
1000000 < 1500000	1,321,877.4	99,873.0	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	1,063,413.9	84,801.3	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	3,866,142.3	325,306.9	0.0	0.0	0.0	0.0	0.0	0.0
5000000 < 10000000	3,257,291.0	284,197.5	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	23,060,834.3	2,060,564.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	40,990,755.3	3,236,856.3	0.0	0.0	0.0	0.0	0.0	0.0
Taxable Returns								
= 0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.3
0 < 5000	13.1	0.2	0.0	0.0	0.0	0.0	0.0	0.0
5000 < 10000	37.7	0.5	0.0	0.0	0.0	0.0	0.0	0.0
10000 < 15000	99,839.1	1,397.7	914.7	0.0	914.7	0.3	915.0	915.0
15000 < 20000	120,785.6	1,691.0	1,043.7	0.0	1,043.7	0.1	1,043.7	1,043.7
20000 < 25000	229,010.5	3,241.1	2,020.5	0.0	2,020.5	0.2	2,020.8	2,020.8
25000 < 30000	247,117.8	3,625.1	2,217.2	0.0	2,217.2	0.4	2,217.6	2,217.6
30000 < 35000	270,050.6	4,084.5	2,432.9	0.0	2,432.9	2.6	2,435.5	2,435.5
35000 < 40000	281,101.3	4,449.8	2,591.3	0.0	2,591.4	3.8	2,595.2	2,595.2
40000 < 50000	617,815.2	11,490.3	6,655.9	0.0	6,655.9	3.9	6,659.8	6,659.8
50000 < 70000	1,506,609.9	35,556.3	20,043.6	0.0	20,043.6	18.4	20,062.0	20,062.0
70000 < 75000	410,242.1	10,723.7	5,926.7	0.0	5,926.7	4.4	5,931.1	5,931.1
75000 < 80000	411,909.8	11,073.5	5,799.7	0.0	5,799.7	4.2	5,803.9	5,803.9
80000 < 100000	1,621,085.5	48,544.6	25,482.4	0.0	25,482.4	17.2	25,499.6	25,499.6
100000 < 150000	4,364,985.3	156,441.4	72,963.0	1.5	72,961.6	63.8	73,025.4	73,025.4
150000 < 200000	4,034,890.8	169,111.3	70,666.7	0.0	70,666.7	64.1	70,730.8	70,730.8
200000 < 500000	13,580,397.5	694,667.8	225,213.2	0.0	225,213.2	230.5	225,443.7	225,443.7
500000 < 1000000	12,459,162.6	814,113.7	159,496.0	0.0	159,496.0	193.8	159,689.8	159,689.8
1000000 < 1500000	7,776,430.0	587,892.1	92,912.2	14.2	92,898.0	139.0	93,037.0	93,037.0
1500000 < 2000000	5,354,309.0	427,422.2	63,452.0	0.0	63,452.0	84.3	63,536.3	63,536.3
2000000 < 5000000	17,859,561.0	1,503,471.2	165,615.5	0.0	165,615.5	249.9	165,865.4	165,865.4
5000000 < 10000000	14,116,120.6	1,231,628.7	89,051.1	0.0	89,051.1	107.8	89,158.9	89,158.9
At least 10000000	83,290,616.1	7,437,779.7	258,761.4	0.0	258,761.4	231.4	258,992.8	258,992.8
Total	168,652,091.1	13,158,406.1	1,273,259.8	15.7	1,273,244.1	1,420.4	1,274,664.5	1,274,664.5
Total	209,642,846.4	16,395,262.5	1,273,259.8	15.7	1,273,244.1	1,420.4	1,274,664.5	1,274,664.5

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 6.31b Tax Calculations by Gross Income Level: All Returns (Amounts,

000s)

All-source Gross Income Level	Taxable Income	Schedule Tax		Sheltered Workspace Credit	Balance of Tax	Estimated Tax Penalty	Total Tax and Penalty	Net Charged Tax
		All Sources	New Jersey Sources					
Taxable Returns								
= 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0 < 5000	10.3	10.3	0.0	0.0	0.0	0.0	0.0	0.0
5000 < 10000	17.1	17.1	0.0	0.0	0.0	0.0	0.0	0.0
10000 < 15000	8.1	8.1	0.0	0.0	0.0	0.0	0.0	0.0
15000 < 20000	9.1	9.1	0.0	0.0	0.0	0.0	0.0	0.0
20000 < 25000	3.0	3.0	0.0	0.0	0.0	0.0	0.0	0.0
25000 < 30000	2.8	2.8	0.0	0.0	0.0	0.0	0.0	0.0
30000 < 35000	2.6	2.6	0.0	0.0	0.0	0.0	0.0	0.0
35000 < 40000	2.4	2.4	0.0	0.0	0.0	0.0	0.0	0.0
40000 < 50000	4.4	4.4	0.0	0.0	0.0	0.0	0.0	0.0
50000 < 70000	7.4	7.4	0.0	0.0	0.0	0.0	0.0	0.0
70000 < 75000	1.5	1.5	0.0	0.0	0.0	0.0	0.0	0.0
75000 < 80000	1.4	1.4	0.0	0.0	0.0	0.0	0.0	0.0
80000 < 100000	4.5	4.5	0.0	0.0	0.0	0.0	0.0	0.0
100000 < 150000	8.7	8.7	0.0	0.0	0.0	0.0	0.0	0.0
150000 < 200000	5.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0
200000 < 500000	9.0	9.0	0.0	0.0	0.0	0.0	0.0	0.0
500000 < 1000000	3.2	3.2	0.0	0.0	0.0	0.0	0.0	0.0
1000000 < 1500000	1.1	1.1	0.0	0.0	0.0	0.0	0.0	0.0
1500000 < 2000000	0.6	0.6	0.0	0.0	0.0	0.0	0.0	0.0
2000000 < 5000000	1.3	1.3	0.0	0.0	0.0	0.0	0.0	0.0
5000000 < 10000000	0.5	0.5	0.0	0.0	0.0	0.0	0.0	0.0
At least 10000000	0.5	0.5	0.0	0.0	0.0	0.0	0.0	0.0
Total	104.5	104.5	0.1	0.0	0.0	0.0	0.0	0.0
Nontaxable Returns								
= 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0 < 5000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 < 10000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10000 < 15000	9.1	9.1	9.1	0.0	9.1	0.0	9.1	9.1
15000 < 20000	7.6	7.6	7.6	0.0	7.6	0.0	7.6	7.6
20000 < 25000	11.7	11.7	11.7	0.0	11.7	0.0	11.7	11.7
25000 < 30000	10.1	10.1	10.1	0.0	10.1	0.0	10.1	10.1
30000 < 35000	9.2	9.2	9.2	0.0	9.2	0.1	9.2	9.2
35000 < 40000	8.2	8.2	8.2	0.0	8.2	0.1	8.2	8.2
40000 < 50000	14.9	14.9	14.9	0.0	14.9	0.2	14.9	14.9
50000 < 70000	27.0	27.0	27.0	0.0	27.0	0.7	27.0	27.0
70000 < 75000	6.0	6.0	6.0	0.0	6.0	0.2	6.0	6.0
75000 < 80000	5.6	5.6	5.6	0.0	5.6	0.2	5.6	5.6
80000 < 100000	19.0	19.0	19.0	0.0	19.0	0.7	19.0	19.0
100000 < 150000	37.1	37.1	37.1	0.0	37.1	2.2	37.1	37.1
150000 < 200000	24.2	24.2	24.2	0.0	24.2	1.8	24.2	24.2
200000 < 500000	45.7	45.7	45.7	0.0	45.7	3.7	45.7	45.7
500000 < 1000000	18.2	18.2	18.2	0.0	18.2	1.8	18.2	18.2
1000000 < 1500000	6.5	6.5	6.5	0.0	6.5	0.7	6.5	6.5
1500000 < 2000000	3.2	3.2	3.2	0.0	3.2	0.4	3.2	3.2
2000000 < 5000000	5.9	5.9	5.9	0.0	5.9	0.8	5.9	5.9
5000000 < 10000000	2.1	2.1	2.1	0.0	2.1	0.3	2.1	2.1
At least 10000000	2.0	2.0	2.0	0.0	2.0	0.3	2.0	2.0
Total	273.3	273.3	273.3	0.0	273.3	14.1	273.3	273.3
Total	377.8	377.8	273.4	0.0	273.3	14.1	273.3	273.3

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 6.32a Tax Calculations by Gross Income Level: All Returns (Amounts, 000s)

All-source Gross Income Level	Taxable Income	Schedule Tax		Sheltered Workspace Credit	Balance of Tax	Estimated Tax Penalty	Total Tax and Penalty	Net Charged Tax	
		All Sources	New Jersey Sources						
< 10,423	< 10.0	135,780.3	1,900.9	77.2	0.0	77.2	0.4	77.5	77.5
10,423 < 22,000	10.0 < 20.0	516,485.9	7,233.1	2,672.8	0.0	2,672.8	0.5	2,673.2	2,673.2
22,000 < 29,091	20.0 < 25.0	431,936.6	6,247.7	3,042.0	0.0	3,042.0	0.3	3,042.3	3,042.3
29,091 < 37,435	25.0 < 30.0	576,959.2	8,771.8	4,070.4	0.0	4,070.4	3.6	4,074.0	4,074.0
37,435 < 57,722	30.0 < 40.0	1,689,331.4	33,201.1	14,837.0	0.0	14,837.0	11.6	14,848.6	14,848.6
57,722 < 83,033	40.0 < 50.0	2,545,312.9	65,315.0	28,748.4	0.0	28,748.4	24.8	28,773.2	28,773.2
83,033 < 118,322	50.0 < 60.0	3,693,703.1	117,520.5	48,134.6	0.0	48,134.6	35.9	48,170.5	48,170.5
118,322 < 168,367	60.0 < 70.0	5,264,165.0	200,580.4	73,032.9	1.5	73,031.4	69.5	73,100.9	73,100.9
168,367 < 205,746	70.0 < 75.0	3,483,535.6	150,622.6	51,509.6	0.0	51,509.6	44.4	51,554.0	51,554.0
205,746 < 263,941	75.0 < 80.0	4,365,607.6	205,747.7	65,482.3	0.0	65,482.3	57.6	65,539.9	65,539.9
263,941 < 591,763	80.0 < 90.0	14,628,581.3	791,674.3	189,374.5	0.0	189,374.5	208.6	189,583.1	189,583.1
591,763 < 1,222,563	90.0 < 95.0	15,920,806.1	1,102,861.4	168,314.5	14.2	168,300.3	234.0	168,534.2	168,534.2
1,222,563 < 6,407,008	95.0 < 99.0	39,063,052.3	3,244,077.8	309,031.5	0.0	309,031.5	428.0	309,459.5	309,459.5
6,407,008 < 12,737,016	99.0 < 99.5	16,973,163.5	1,490,086.1	84,905.8	0.0	84,905.8	106.5	85,012.3	85,012.3
12,737,016 < 51,397,084	99.5 < 99.9	36,316,459.9	3,231,679.2	145,125.0	0.0	145,125.0	137.8	145,262.8	145,262.8
At least 51,397,084	at least 99.9	64,037,965.8	5,737,742.7	84,901.4	0.0	84,901.4	57.0	84,958.5	84,958.5
Total		209,642,846.4	16,395,262.5	1,273,259.8	15.7	1,273,244.1	1,420.4	1,274,664.5	1,274,664.5

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 6.32b Tax Calculations by Gross Income Level: All Returns (Amounts,

All-source Gross Income Level		Taxable Income	Schedule Tax		Sheltered Workspace Credit	Balance of Tax	Estimated Tax Penalty	Total Tax and Penalty
			All Sources	New Jersey Sources				
< 10,423	< 10.0	29.1	29.1	0.9	0.0	0.9	0.0	1.0
10,423 < 22,000	10.0 < 20.0	38.3	38.3	20.7	0.0	20.7	0.0	20.8
22,000 < 29,091	20.0 < 25.0	19.3	19.3	15.2	0.0	15.2	0.0	15.2
29,091 < 37,435	25.0 < 30.0	19.3	19.3	15.1	0.0	15.0	0.2	15.0
37,435 < 57,722	30.0 < 40.0	38.8	38.8	30.0	0.0	30.0	0.5	30.0
57,722 < 83,033	40.0 < 50.0	38.8	38.8	30.9	0.0	30.9	1.0	30.9
83,033 < 118,322	50.0 < 60.0	38.8	38.8	31.3	0.0	31.3	1.4	31.3
118,322 < 168,367	60.0 < 70.0	38.8	38.8	31.7	0.0	31.6	2.2	31.7
168,367 < 205,746	70.0 < 75.0	19.4	19.4	16.2	0.0	16.2	1.2	16.2
205,746 < 263,941	75.0 < 80.0	19.4	19.4	16.2	0.0	16.2	1.2	16.2
263,941 < 591,763	80.0 < 90.0	38.8	38.8	32.4	0.0	32.4	2.8	32.4
591,763 < 1,222,563	90.0 < 95.0	19.4	19.4	16.6	0.0	16.6	1.7	16.6
1,222,563 < 6,407,008	95.0 < 99.0	15.5	15.5	12.9	0.0	12.9	1.5	12.9
6,407,008 < 12,737,016	99.0 < 99.5	1.9	1.9	1.6	0.0	1.6	0.2	1.6
12,737,016 < 51,397,084	99.5 < 99.9	1.6	1.6	1.2	0.0	1.2	0.2	1.2
At least 51,397,084	at least 99.9	0.4	0.4	0.3	0.0	0.3	0.0	0.3
Total		377.8	377.8	273.4	0.0	273.3	14.1	273.3

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 6.41a Tax Payments by Gross Income Level: All Returns (Amounts, 000s)

All-source Gross Income Level	Withholdings	Estimated Payments and Prior Year Credits	Excess Contributions			Taxes Paid by Partnerships	Total Payments and Credits	Under-payments	Final Payments	Accounts Receivable	Over-payments	Refund Requests	Credits Forward Requests	Accounts Payable	Net Receivables	Net Charged Tax - Payments
			Unemployment Insurance	Disability Insurance	Family Leave Insurance											
Nontaxable Returns																
= 0	396.8	1,433.7	0.9	0.3	7.4	103.3	1,942.5	0.0	80.6	-79.8	2,472.8	2,141.8	166.0	164.2	-244.0	0.0
0 < 5000	900.6	625.5	0.5	0.3	0.1	293.4	1,820.3	0.0	24.9	-24.2	1,985.6	1,794.1	120.7	70.1	-94.2	0.0
5000 < 10000	1,318.5	335.0	0.2	0.1	0.0	158.0	1,811.9	0.0	21.1	-19.8	2,003.9	1,829.8	63.5	109.3	-129.1	0.0
10000 < 15000	867.1	383.2	0.2	0.0	0.0	50.8	1,301.3	0.0	15.8	-14.8	1,417.9	1,295.4	47.3	74.2	-89.0	0.0
15000 < 20000	1,275.4	331.7	0.5	0.1	0.0	64.1	1,671.8	0.0	23.3	-21.9	1,892.5	1,641.2	53.6	196.2	-218.1	0.0
20000 < 25000	483.4	235.5	0.1	0.3	0.0	5.2	724.4	0.0	7.3	-7.2	853.2	672.8	82.1	98.2	-105.4	0.0
25000 < 30000	516.1	179.9	0.1	0.0	0.0	29.9	726.0	0.0	6.2	1.5	918.0	727.5	10.8	172.0	-170.5	0.0
30000 < 35000	575.4	187.2	0.3	0.1	0.1	32.5	795.6	0.0	12.1	-12.1	848.6	799.6	16.5	32.5	-44.6	0.0
35000 < 40000	587.9	168.4	0.3	0.2	0.1	27.6	784.5	0.0	5.9	-5.9	860.1	816.7	18.2	25.2	-31.1	0.0
40000 < 50000	1,246.0	414.5	1.9	1.1	0.4	39.0	1,702.9	0.0	15.9	-15.8	1,819.2	1,829.3	20.2	-30.4	14.6	0.0
50000 < 70000	2,821.8	999.9	6.3	3.4	1.5	41.6	3,874.5	0.0	31.4	-30.4	4,207.1	3,828.1	162.8	215.2	-245.7	0.0
70000 < 75000	633.4	226.3	1.7	0.9	0.4	16.8	879.6	0.0	4.3	-4.3	1,087.1	959.0	20.5	107.6	-111.9	0.0
75000 < 80000	662.0	108.2	1.5	0.8	0.4	7.1	780.0	0.0	4.5	-4.5	829.6	776.7	7.5	45.4	-50.0	0.0
80000 < 100000	2,532.1	664.6	8.2	4.4	3.6	93.6	3,306.5	0.0	57.0	-56.3	3,526.7	3,239.6	112.2	174.3	-230.6	0.0
100000 < 150000	4,809.3	1,915.2	16.7	8.0	3.7	108.9	6,861.8	0.0	59.4	-56.7	7,548.7	7,459.2	168.0	-81.2	24.5	0.0
150000 < 200000	3,024.4	1,859.7	8.4	4.0	1.8	128.1	5,026.3	0.0	163.0	-161.8	5,536.3	4,776.7	396.8	361.5	-523.3	0.0
200000 < 500000	5,525.8	3,843.6	13.0	4.6	2.6	375.3	9,765.0	0.0	166.6	-165.7	11,309.4	9,884.1	654.1	770.3	-936.1	0.0
500000 < 1000000	2,023.0	2,470.3	1.7	0.4	0.4	347.1	4,842.9	0.0	215.2	-214.1	5,536.1	6,501.7	745.3	-1,712.1	1,498.0	0.0
1000000 < 1500000	932.1	928.2	0.7	0.2	0.1	192.4	2,053.7	0.0	43.2	-43.1	2,364.6	1,830.6	274.4	259.5	-302.5	0.0
1500000 < 2000000	598.5	1,232.8	0.0	0.0	0.0	151.5	1,982.8	0.0	56.5	-56.5	2,093.6	1,672.1	319.4	102.2	-158.7	0.0
2000000 < 5000000	679.5	2,320.5	0.0	0.0	0.0	542.1	3,542.1	0.0	83.0	-83.0	3,800.8	2,704.7	950.4	145.6	-228.6	0.0
5000000 < 10000000	182.3	1,674.8	0.0	0.0	0.0	248.3	2,105.4	0.0	34.4	-34.4	2,201.9	1,332.2	836.6	33.1	-67.5	0.0
At least 10000000	73.2	2,545.5	0.0	0.0	0.0	820.4	3,439.1	0.0	288.4	-288.4	3,531.0	2,399.4	1,624.6	-493.0	204.6	0.0
Total	32,664.7	25,084.1	63.1	29.4	22.7	3,876.9	61,741.0	0.0	1,420.1	-1,399.2	68,644.6	60,912.2	6,871.4	840.0	-2,239.2	0.0
Taxable Returns																
= 0	0.1	16.2	0.0	0.0	0.0	0.0	16.4	0.2	0.2	0.0	16.4	14.8	0.0	1.6	-1.6	0.3
0 < 5000	1.5	0.0	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.0	1.4	1.4	0.0	0.0	0.0	0.0
5000 < 10000	0.5	0.0	0.0	0.0	0.0	0.0	0.5	0.0	0.1	-0.1	0.5	0.5	0.0	0.0	-0.1	0.0
10000 < 15000	1,111.8	87.2	0.2	0.1	0.0	78.8	1,278.1	166.3	189.0	-15.7	571.0	528.8	24.1	11.1	-26.8	915.0
15000 < 20000	1,387.4	118.8	0.5	0.2	0.1	125.6	1,632.5	145.0	126.7	27.8	770.3	713.1	43.1	4.7	23.1	1,043.7
20000 < 25000	2,563.0	302.8	0.6	0.2	0.1	141.5	3,008.2	296.1	264.6	43.0	1,361.9	1,273.2	73.8	3.5	39.5	2,020.8
25000 < 30000	2,938.2	292.2	0.2	0.4	0.1	164.4	3,395.5	280.4	256.6	34.5	1,513.0	1,476.1	32.2	-6.1	40.6	2,217.6
30000 < 35000	3,236.1	278.1	1.7	0.6	0.6	239.6	3,756.6	276.5	248.8	42.7	1,700.1	1,616.1	77.4	-8.5	51.2	2,435.5
35000 < 40000	3,487.2	331.0	2.5	1.3	0.5	202.0	4,024.5	273.7	231.2	53.2	1,794.2	1,654.5	101.3	27.7	25.5	2,595.2
40000 < 50000	8,533.9	681.4	6.7	3.6	1.5	535.7	9,762.9	621.2	528.9	114.8	4,002.5	3,628.1	138.5	213.4	-98.6	6,659.8
50000 < 70000	23,866.1	1,865.2	22.6	10.9	5.1	1,219.7	26,989.5	1,818.2	1,625.6	244.3	9,169.5	8,581.0	421.5	115.5	128.9	20,062.0
70000 < 75000	7,003.7	319.3	7.2	3.2	1.6	369.6	7,704.7	494.2	436.2	72.4	2,385.2	2,257.7	111.6	1.5	70.8	5,931.1
75000 < 80000	6,781.0	363.0	5.1	2.3	1.3	379.9	7,532.7	511.5	471.1	64.2	2,346.5	2,256.2	76.6	-10.1	74.3	5,803.9
80000 < 100000	28,667.8	1,390.2	22.1	10.2	5.0	1,346.5	31,441.8	2,149.9	1,906.5	304.2	8,409.5	8,002.9	332.0	13.7	290.5	25,499.6
100000 < 150000	73,896.4	6,613.1	44.4	19.1	10.1	4,026.2	84,609.3	7,226.2	6,793.6	628.5	20,004.6	18,812.5	1,493.2	-496.9	1,125.4	73,025.4
150000 < 200000	66,598.1	7,035.0	33.9	12.8	7.4	4,833.8	78,521.0	6,864.7	6,782.2	276.8	16,036.9	14,201.3	1,418.4	223.0	53.8	70,730.8
200000 < 500000	189,009.9	38,457.8	67.8	27.9	15.2	29,895.6	257,474.3	19,221.0	20,203.4	-493.5	55,462.5	45,600.8	8,886.7	486.2	-979.7	225,443.7
500000 < 1000000	94,721.9	46,852.2	17.1	7.0	3.7	39,058.4	180,660.3	14,813.3	16,565.0	-1,399.2	38,998.3	27,309.4	11,764.0	-427.8	-971.5	159,689.8
1000000 < 1500000	44,583.8	33,741.2	5.8	2.9	1.5	24,646.0	102,981.1	9,447.4	10,667.4	-788.4	21,011.7	12,680.1	8,209.1	-309.1	-479.3	93,037.0
1500000 < 2000000	26,512.1	29,095.6	2.9	1.0	0.6	16,434.1	72,046.4	5,531.2	6,446.9	-732.1	17,279.0	8,552.5	6,683.9	1,859.0	-2,591.1	63,536.3
2000000 < 5000000	62,284.4	86,647.4	4.1	2.0	1.0	42,059.8	190,998.7	15,519.0	16,966.5	-692.6	42,752.3	20,696.6	23,501.3	-2,200.6	1,508.0	165,865.4
5000000 < 10000000	30,976.3	57,455.3	1.3	0.8	0.3	21,226.8	109,660.9	7,573.2	9,191.1	-1,574.1	29,112.7	12,579.1	17,190.2	-700.3	-873.8	89,158.9
At least 10000000	42,672.1	195,378.3	0.3	0.1	0.1	67,970.8	306,021.7	20,946.7	24,569.9	-2,919.0	68,849.3	28,415.7	43,994.6	-4,265.1	1,346.1	258,992.8
Total	720,833.3	507,321.5	247.0	106.5	55.7	254,955.1	1,483,519.2	114,175.9	124,471.5	-6,708.5	343,549.4	220,852.6	124,573.4	-5,463.6	-1,244.9	1,274,664.5
Total	753,498.1	532,405.6	310.1	135.9	78.5	258,832.0	1,545,260.1	114,175.9	125,891.6	-8,107.6	412,194.1	281,764.8	131,444.8	-4,623.6	-3,484.0	1,274,664.5

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 6.41b Tax Payments by Gross Income Level: All Returns (Returns, 000s)

All-source Gross Income Level	Withholdings	Estimated Payments and Prior Year Credits	Excess Contributions			Taxes Paid by Partnerships	Total Payments and Credits	Under- payments	Final Payments	Accounts Receivable	Over- payments	Refund Requests	Credits Forward Requests	Accounts Payable	Net Receivables	Addenda:	
			Unemployment Insurance	Disability Insurance	Family Leave Insurance											Tax - Payments	
Nontaxable Returns																	
= 0	0.9	0.3	0.0	0.0	0.0	0.1	1.4	0.0	0.1	0.1	1.4	1.4	0.1	0.3	0.3	0.0	
0 < 5000	10.4	0.2	0.0	0.0	0.0	0.2	10.8	0.0	0.1	0.2	10.8	10.6	0.2	0.6	0.7	0.0	
5000 < 10000	13.4	0.2	0.0	0.0	0.0	0.2	13.8	0.0	0.2	0.2	13.8	13.6	0.2	0.7	0.8	0.0	
10000 < 15000	5.7	0.1	0.0	0.0	0.0	0.1	5.9	0.0	0.1	0.1	5.9	5.9	0.1	0.2	0.2	0.0	
15000 < 20000	6.5	0.1	0.0	0.0	0.0	0.1	6.7	0.0	0.1	0.1	6.7	6.6	0.1	0.2	0.2	0.0	
20000 < 25000	1.7	0.1	0.0	0.0	0.0	0.0	1.8	0.0	0.0	0.0	1.8	1.8	0.0	0.1	0.1	0.0	
25000 < 30000	1.6	0.1	0.0	0.0	0.0	0.0	1.7	0.0	0.0	0.0	1.7	1.7	0.0	0.0	0.1	0.0	
30000 < 35000	1.4	0.1	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.0	1.5	1.4	0.0	0.0	0.1	0.0	
35000 < 40000	1.2	0.1	0.0	0.0	0.0	0.0	1.3	0.0	0.0	0.0	1.3	1.3	0.0	0.0	0.0	0.0	
40000 < 50000	2.2	0.1	0.1	0.1	0.1	0.0	2.4	0.0	0.0	0.0	2.4	2.4	0.0	0.1	0.1	0.0	
50000 < 70000	3.5	0.3	0.1	0.1	0.1	0.1	3.9	0.0	0.1	0.1	3.9	3.8	0.1	0.2	0.2	0.0	
70000 < 75000	0.7	0.1	0.0	0.0	0.0	0.0	0.8	0.0	0.0	0.0	0.8	0.7	0.0	0.0	0.0	0.0	
75000 < 80000	0.6	0.0	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.7	0.7	0.0	0.0	0.0	0.0	
80000 < 100000	2.0	0.2	0.1	0.1	0.1	0.0	2.3	0.0	0.0	0.0	2.3	2.2	0.0	0.1	0.1	0.0	
100000 < 150000	3.2	0.5	0.2	0.2	0.2	0.1	4.0	0.0	0.1	0.1	4.0	3.9	0.1	0.2	0.3	0.0	
150000 < 200000	1.5	0.4	0.1	0.1	0.1	0.1	2.1	0.0	0.0	0.1	2.1	1.9	0.1	0.1	0.1	0.0	
200000 < 500000	1.6	1.1	0.1	0.1	0.1	0.4	3.2	0.0	0.1	0.1	3.2	2.7	0.4	0.3	0.3	0.0	
500000 < 1000000	0.2	0.6	0.0	0.0	0.0	0.3	1.2	0.0	0.0	0.1	1.2	0.9	0.3	0.1	0.1	0.0	
1000000 < 1500000	0.1	0.3	0.0	0.0	0.0	0.2	0.4	0.0	0.0	0.0	0.4	0.3	0.1	0.0	0.0	0.0	
1500000 < 2000000	0.0	0.2	0.0	0.0	0.0	0.1	0.3	0.0	0.0	0.0	0.3	0.2	0.1	0.0	0.0	0.0	
2000000 < 5000000	0.0	0.4	0.0	0.0	0.0	0.3	0.6	0.0	0.0	0.0	0.6	0.4	0.2	0.0	0.1	0.0	
5000000 < 10000000	0.0	0.2	0.0	0.0	0.0	0.1	0.3	0.0	0.0	0.0	0.3	0.2	0.1	0.0	0.0	0.0	
At least 10000000	0.0	0.2	0.0	0.0	0.0	0.2	0.3	0.0	0.0	0.0	0.3	0.2	0.1	0.0	0.0	0.0	
Total	58.5	5.7	0.9	0.7	0.9	2.9	67.5	0.0	1.1	1.2	67.5	65.0	2.3	3.2	4.1	0.1	
Taxable Returns																	
= 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
0 < 5000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
5000 < 10000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
10000 < 15000	7.5	0.1	0.0	0.0	0.0	0.1	7.7	2.3	1.9	2.3	6.8	6.6	0.1	6.8	9.0	9.1	
15000 < 20000	6.4	0.1	0.0	0.0	0.0	0.2	6.6	1.7	1.4	1.8	5.9	5.6	0.1	5.9	7.6	7.6	
20000 < 25000	9.6	0.2	0.0	0.0	0.0	0.2	9.9	2.9	2.4	2.9	8.8	8.5	0.2	8.9	11.6	11.7	
25000 < 30000	8.4	0.2	0.0	0.0	0.0	0.2	8.8	2.4	2.0	2.4	7.8	7.4	0.2	7.8	10.1	10.1	
30000 < 35000	7.6	0.3	0.1	0.1	0.1	0.2	8.0	2.1	1.7	2.2	7.1	6.8	0.2	7.2	9.2	9.2	
35000 < 40000	6.8	0.2	0.1	0.1	0.1	0.2	7.2	2.1	1.7	2.1	6.2	5.9	0.2	6.2	8.2	8.2	
40000 < 50000	12.5	0.5	0.2	0.2	0.2	0.5	13.3	4.4	3.8	4.6	10.5	10.1	0.2	10.6	14.9	14.9	
50000 < 70000	22.4	1.2	0.4	0.3	0.4	0.9	24.2	8.7	7.6	9.0	18.2	17.5	0.5	18.5	26.9	27.0	
70000 < 75000	5.0	0.2	0.1	0.1	0.1	0.2	5.4	2.0	1.8	2.1	4.0	3.8	0.1	4.0	6.0	6.0	
75000 < 80000	4.6	0.3	0.1	0.1	0.1	0.2	5.0	2.1	1.9	2.2	3.5	3.4	0.1	3.6	5.6	5.6	
80000 < 100000	16.0	0.9	0.4	0.3	0.4	0.8	17.2	7.4	6.7	7.6	11.6	11.2	0.4	11.8	19.0	19.0	
100000 < 150000	29.5	2.9	0.6	0.5	0.6	2.1	33.3	16.7	15.6	17.3	20.4	19.2	1.2	20.8	37.1	37.1	
150000 < 200000	18.3	2.6	0.4	0.3	0.4	2.2	21.8	11.3	10.9	11.8	12.9	11.8	1.1	13.1	24.2	24.2	
200000 < 500000	27.0	8.9	0.7	0.4	0.7	9.5	40.5	18.8	19.0	20.2	26.8	22.8	4.2	27.2	45.7	45.7	
500000 < 1000000	5.6	6.7	0.1	0.1	0.1	8.5	16.2	6.5	7.0	7.5	11.7	8.2	3.8	11.9	18.2	18.2	
1000000 < 1500000	1.6	3.2	0.0	0.0	0.0	3.5	6.0	2.5	2.7	3.0	4.0	2.3	1.9	4.2	6.5	6.5	
1500000 < 2000000	0.7	1.7	0.0	0.0	0.0	1.7	2.9	1.3	1.4	1.5	1.9	1.0	1.0	2.0	3.2	3.2	
2000000 < 5000000	1.2	3.3	0.0	0.0	0.0	3.2	5.4	2.4	2.7	2.9	3.5	1.8	1.9	3.7	5.9	5.9	
5000000 < 10000000	0.4	1.2	0.0	0.0	0.0	1.2	2.0	0.8	0.9	1.0	1.3	0.6	0.8	1.4	2.1	2.1	
At least 10000000	0.2	1.2	0.0	0.0	0.0	1.3	1.9	0.7	0.8	0.9	1.3	0.6	0.8	1.4	2.0	2.0	
Total	191.5	36.0	3.4	2.5	3.4	36.8	243.4	99.1	93.6	105.2	174.2	155.3	19.0	176.8	272.9	273.3	
Total	250.0	41.7	4.4	3.2	4.3	39.8	311.0	99.1	94.8	106.4	241.8	220.3	21.3	180.0	277.0	273.4	

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 6.42a Tax Payments by Gross Income Percentile: All Returns (Returns,

All-source Gross Income Level	Withholdings	Estimated Excess Contributions				Taxes Paid		Total		Under-payments	Final Payments	Accounts Receivable	Over-payments	Refund Requests	Credits		Net Charged	
		Payments and Prior Year	Unemployment	Disability Insurance	Family Leave Insurance	Partnerships	by Payments and Credits	Accounts Payable	Net Receivables						Forward Requests	Accounts Payable	Net Receivables	Tax - Payments
< 10,423	< 10.0	2,776.9	2,453.2	1.7	0.7	7.5	562.2	5,802.3	18.0	144.7	-123.7	6,633.3	5,918.6	365.2	346.5	-470.1	77.5	
10,423 < 22,000	10.0 < 20.0	5,650.0	1,228.6	1.3	0.5	0.2	370.5	7,251.1	412.3	447.7	-12.6	5,461.0	4,856.9	262.0	319.4	-332.1	2,673.2	
22,000 < 29,091	20.0 < 25.0	4,689.9	577.2	0.8	0.7	0.2	255.2	5,524.1	408.9	377.5	55.3	3,261.5	2,935.8	85.1	216.7	-161.4	3,042.3	
29,091 < 37,435	25.0 < 30.0	6,414.0	851.4	3.0	1.3	0.9	417.8	7,688.4	455.5	416.6	63.2	4,367.4	4,114.1	154.5	74.5	-11.2	4,074.0	
37,435 < 57,722	30.0 < 40.0	21,351.2	2,264.5	21.3	11.1	4.7	1,173.1	24,825.9	1,417.3	1,269.5	194.6	12,122.3	11,332.5	430.5	312.5	-117.8	14,848.6	
57,722 < 83,033	40.0 < 50.0	37,103.8	3,243.6	39.1	18.6	9.0	1,816.4	42,230.6	2,457.6	2,245.0	287.5	17,004.7	15,825.2	653.4	451.3	-163.8	28,773.2	
83,033 < 118,322	50.0 < 60.0	56,207.2	4,640.5	50.8	23.2	13.1	2,707.2	63,642.1	4,357.5	4,054.0	443.4	20,891.5	19,653.0	941.8	156.9	286.5	48,170.5	
118,322 < 168,367	60.0 < 70.0	75,809.0	8,865.4	52.8	23.3	12.0	4,419.3	89,181.9	7,300.8	6,933.7	557.7	25,186.7	23,677.7	1,704.0	-385.6	943.4	73,100.9	
168,367 < 205,746	70.0 < 75.0	49,828.5	6,538.4	30.2	11.7	6.5	3,609.7	60,024.9	5,013.3	5,199.9	-45.9	14,974.3	13,068.2	1,380.2	385.2	-431.1	51,554.0	
205,746 < 263,941	75.0 < 80.0	60,163.0	9,524.7	32.4	12.3	7.2	6,268.9	76,008.5	5,909.0	5,966.2	72.9	17,922.6	15,279.1	2,197.2	316.2	-243.4	65,539.9	
263,941 < 591,763	80.0 < 90.0	153,361.0	42,358.0	49.7	20.9	10.8	31,909.5	227,709.9	15,614.8	17,061.1	-1,008.0	58,641.0	47,353.2	10,043.6	805.7	-1,813.7	189,583.1	
591,763 < 1,222,563	90.0 < 95.0	93,541.3	55,403.4	15.3	6.0	3.5	43,268.5	192,238.1	16,757.8	18,899.4	-1,702.9	44,546.3	32,248.9	13,834.4	-1,975.8	272.9	168,534.2	
1,222,563 < 6,407,008	95.0 < 99.0	122,349.8	159,583.0	10.7	5.0	2.5	79,983.4	361,934.4	28,791.6	33,001.4	-3,000.2	88,437.3	46,309.8	41,229.3	-311.4	-2,688.8	309,459.5	
6,407,008 < 12,737,016	99.0 < 99.5	30,167.3	57,052.2	0.8	0.5	0.2	20,333.8	107,554.7	6,105.2	8,736.2	-2,610.0	29,260.4	12,746.7	17,520.4	-1,027.6	-1,582.4	85,012.3	
12,737,016 < 51,397,084	99.5 < 99.9	28,896.4	98,944.7	0.3	0.1	0.0	45,205.9	173,047.4	12,575.1	16,817.8	-3,566.9	41,186.3	15,488.9	27,569.9	-2,548.3	-1,018.6	145,262.8	
At least 51,397,084	at least 99.9	5,188.7	78,876.9	0.0	0.0	0.0	16,530.4	100,595.9	6,581.3	4,320.9	2,288.0	22,297.5	10,956.4	13,073.2	-1,759.7	4,047.7	84,958.5	
Total		753,498.1	532,405.6	310.1	135.9	78.5	258,832.0	1,545,260.1	114,175.9	125,891.6	-8,107.6	412,194.1	281,764.8	131,444.8	-4,623.6	-3,484.0	1,274,664.5	

Statistics of Income 2017: New Jersey Income Tax Returns for 2015

Table 6.42b Tax Payments by Gross Income Percentile: All Returns (Returns,

All-source Gross Income Level	Withholdings	Estimated Payments and Credits	Excess Contributions			Taxes Paid by Partnerships	Total Payments and Credits	Under- payments	Final Payments	Accounts Receivable	Over- payments	Refund Requests	Credits Forward Requests	Accounts Payable	Net Receivables	Net Charged Tax - Payments	
			Prior Year	Unemployment Insurance	Disability Insurance												Family Leave Insurance
< 10,423	< 10.0	26.1	0.7	0.1	0.0	0.0	0.6	27.4	0.3	0.6	0.7	27.3	26.9	0.5	2.3	28.2	1.0
10,423 < 22,000	10.0 < 20.0	29.5	0.6	0.0	0.0	0.0	0.6	30.6	5.0	4.2	5.1	28.6	27.8	0.4	16.2	33.6	20.8
22,000 < 29,091	20.0 < 25.0	14.9	0.4	0.0	0.0	0.0	0.3	15.6	3.6	3.0	3.7	14.1	13.6	0.3	11.7	17.7	15.2
29,091 < 37,435	25.0 < 30.0	14.8	0.5	0.1	0.1	0.1	0.4	15.6	3.5	2.9	3.6	14.0	13.4	0.3	11.7	17.5	15.1
37,435 < 57,722	30.0 < 40.0	29.3	1.3	0.6	0.5	0.5	1.0	31.5	9.0	7.7	9.3	25.8	25.0	0.6	21.4	34.8	30.0
57,722 < 83,033	40.0 < 50.0	29.2	1.7	0.7	0.5	0.7	1.2	31.8	10.6	9.4	11.0	24.3	23.5	0.7	20.7	35.0	30.9
83,033 < 118,322	50.0 < 60.0	28.9	2.1	0.8	0.6	0.7	1.5	31.9	12.9	11.8	13.4	22.0	21.2	0.8	18.8	35.0	31.3
118,322 < 168,367	60.0 < 70.0	27.2	3.4	0.7	0.5	0.7	2.2	31.7	14.7	14.0	15.3	20.1	18.8	1.3	17.5	34.8	31.7
168,367 < 205,746	70.0 < 75.0	13.0	2.1	0.4	0.2	0.4	1.7	15.9	7.6	7.5	8.0	9.9	9.0	0.9	8.8	17.5	16.2
205,746 < 263,941	75.0 < 80.0	11.7	2.7	0.4	0.2	0.3	2.3	15.6	7.3	7.3	7.7	10.0	8.9	1.1	9.1	17.4	16.2
263,941 < 591,763	80.0 < 90.0	17.1	8.8	0.5	0.3	0.4	9.4	30.9	12.2	12.7	13.4	22.5	18.3	4.4	20.7	34.7	32.4
591,763 < 1,222,563	90.0 < 95.0	4.8	7.4	0.1	0.1	0.1	8.7	16.0	6.2	6.8	7.3	11.5	7.7	4.0	10.7	17.7	16.6
1,222,563 < 6,407,008	95.0 < 99.0	2.9	7.8	0.1	0.1	0.1	7.5	13.1	5.1	5.7	6.3	9.0	5.0	4.6	8.2	14.2	12.9
6,407,008 < 12,737,016	99.0 < 99.5	0.3	1.1	0.0	0.0	0.0	1.1	1.7	0.6	0.6	0.7	1.2	0.6	0.7	1.1	1.8	1.6
12,737,016 < 51,397,084	99.5 < 99.9	0.1	0.9	0.0	0.0	0.0	1.0	1.4	0.5	0.5	0.6	1.0	0.5	0.6	0.8	1.4	1.2
At least 51,397,084	at least 99.9	0.0	0.3	0.0	0.0	0.0	0.3	0.4	0.1	0.1	0.1	0.3	0.1	0.2	0.2	0.4	0.3
Total		250.0	41.7	4.4	3.2	4.3	39.8	311.0	99.1	94.8	106.4	241.8	220.3	21.3	180.0	341.8	273.4

APPENDIX

EXPLANATION OF TERMS, DATA SOURCES & LIMITATIONS

New Jersey Resident Return is a return filed by a resident of New Jersey, defined in the New Jersey Gross Income Tax Act as:

Resident Taxpayer means an individual:

1. Who is domiciled in this State, unless he maintains no permanent place of abode in this State; maintains a permanent place of abode elsewhere, and spends in the aggregate no more than 30 days of the taxable year in this State; or
2. Who is not domiciled in this State but maintains a permanent place of abode in this State and spends more than 183 days of the taxable year in this State, unless such individual is in the Armed Forces of the United States.

Full-year Return is a return covering the applicable tax year. All returns in this report, outside the summaries, are full year New Jersey Resident returns.

Part-Year Resident Return is a resident return other than full year.

New Jersey Total Income is the sum of the following four income types:

Employee Compensation is salaries, wages, tips, fees, commissions, bonuses and other remunerations received for services rendered whether in cash or in property.

Interest is all interest received except that on obligations issued by New Jersey or any political subdivision or instrumentality thereof, or obligations which are free from State or local taxation under New Jersey law or Federal law.

Dividends mean any distribution of earnings or profits by a business.

Other Income is income of the following types:

- (1) Net Profits from business.
- (2) Income from distribution of property (except as exempted).
- (3) Pension and annuity income except as exempted, to the extent proceeds exceed taxpayer contributions.
- (4) Income from rents, royalties, patents, and copyrights.
- (5) Gambling winnings.

- (6) Income from estates or trusts.
- (7) Income in respect of a decedent.
- (8) Distributive share of partnership income.
- (9) Alimony and separate maintenance (for the payee) but no child support payments.
- (10) Rental value of a residence furnished by an employer or rental allowance paid by an employer to provide a home.
- (11) Prizes and awards, except: scholarship and fellowship grants and New Jersey Lottery winnings.

Retirement Exclusion is allowed to taxpayers having at most \$100,000 gross income who are eligible for Social Security by reason of age (62 or more) or disability. It is of the following types.

- (1) Pension exclusion - eligible taxpayers are entitled to exclude the following amounts of pension from New Jersey Gross Income:
 - (a) Up to \$20,000 on a joint return
 - (b) Up to \$10,000 if married filing separately
 - (c) Up to \$15,000 if single, head of household, or qualifying widow(er).
- (2) An additional exclusion - eligible taxpayers having less than \$3,000 income from employee compensation, net profit from business and distributive share of partnership income are entitled to exempt additional income. The total exemption for (1) and (2) can be no more than the maximum amount mentioned in (1) for the appropriate filing status.
- (3) Extra exclusions - eligible taxpayers not receiving Social Security or Railroad Retirement benefits who would be receiving such if they were enrolled in the system and were the proper age are allowed an extra \$3,000 exemption from New Jersey Gross Income. (\$6,000 if married filing jointly.)

Excess Retirement Exclusion is the amount by which retirement exclusion exceeds Total Income. It is a balancing entry.

New Jersey Gross Income is New Jersey Total Income minus Retirement Exclusion, but not less than zero.

Exemptions Allowed are:

- (1) Regular Exemption for each taxpayer and one for the taxpayer's spouse who does not file separately.
- (2) Age Exemption for a taxpayer who is 65 years old or older and/or one for taxpayer's spouse who is 65 years old or older and who does not file separately.
- (3) Blind or Disabled exemption for a taxpayer and/or one for blind or disabled spouse who does not file separately.
- (4) Dependent exemption for each dependent of the taxpayer who qualifies as a dependent of the taxpayer for Federal Income Tax purposes.
- (5) College exemption for each dependent child under age 22 attending, full time, a college or university.

New Jersey exemption allowance is \$1,000; \$1,500 for dependents.

Deductions allowed are:

- (1) Alimony and separate maintenance payment can be deducted to the extent to which they must be recorded as income by the payee.
- (2) Medical and Dental Expenses of the taxpayer, spouse and dependents, unreimbursed, can be deducted to the extent that they exceed 2% of the taxpayer's gross income.
- (3) Qualified conservation contribution is allowed for taxpayers who donate interests in land given to the state for conservation purposes and is the amount of the qualified conservation contribution for federal purposes.
- (4) Excess exempt deduct is the amount by which a taxpayer's exemption allowances and deductions exceed that taxpayer's gross income. It is a balancing entry generated only in this report. Taxable returns with excess exempt deduct had entered liability less than rounded tolerance.
- (5) Residential Property Tax Deduction is the amount of allowable residential property tax deducted from New Jersey Taxable Income by a homeowner or 18% of a tenant's rent paid in this state (up to a \$10,000 maximum).
- (6) Health Enterprise Zone deduction is the amount allowed for eligible taxpayers engaged in providing "primary care" medical and/or dental services at a qualified practice located in or within five miles of a designated Health Enterprise Zone (HEZ).

- (7) Alternative Business Calculation Adjustment permits a partial deduction of losses for unincorporated business. Sources of the losses are proprietorships, partnerships, S Corporations, and income from rentals, royalties, patents, copyrights and carryforwards from prior return years. In 2014, 40 percent of allowable losses can be deducted.

Taxable Income is the difference between Gross Income and the sum of exemption allowances and deductions. It must be non-negative.

Minimum Income a single taxpayer or a married taxpayer filing separately with gross income not in excess of \$10,000 will not be subject to tax. A married couple filing jointly, a head of household, or a qualifying widow(er) with gross income not in excess of \$20,000 will not be subject to tax.

Tax Rate:

Married Filing Jointly -- Head of Household
(including nonresident aliens) -- Surviving Spouse

<u>Amount of Taxable Income</u>	<u>Amount of Tax</u>
\$ 20,000 or less.....	1.4% of taxable income
\$ 20,001 -- \$50,000.....	\$280.00 plus 1.750% excess over \$20,000
\$ 50,001 -- \$70,000.....	\$805.00 plus 2.450% of the excess over \$50,000
\$ 70,001 -- \$80,000.....	\$1,295.50 plus 3.500% of the excess over \$70,000
\$ 80,001 -- \$150,000.....	\$1,645.00 plus 5.525% of the excess over \$80,000
\$150,001 -- \$500,000	\$5,512.50 plus 6.370% of the excess over \$150,000
\$500,001 or more.....	\$27,808.00 plus 8.970% of the excess over \$500,000

Single -- Married Filing Separately -- Estates and Trusts

<u>Amount of Taxable Income</u>	<u>Amount of Tax</u>
\$20,000 or less.....	1.4% of taxable income
\$20,001-- \$35,000.....	\$280.00 plus 1.750% of the excess over \$20,000
\$35,001-- \$40,000.....	\$542.50 plus 3.50% of the excess over \$35,000
\$40,001-- \$75,000.....	\$717.50 plus 5.525% of the excess over \$40,000
\$75,001 -- \$500,000.....	\$2,651.25 plus 6.37% of the excess over \$75,000
\$500,001 or more.....	\$29,724.00 plus 8.97% of the excess over \$500,000

Tax before credits is calculated tax liability before reduction by applicable credits for taxes paid to other jurisdictions and property taxes paid.

Residential Property Tax Credit is the amount of allowable credit for residential property owners or tenants who pay property tax in this state but who do not have enough taxable income to benefit from the deduction.

Other credit is credit against this tax allowed for the amount of any income or wage tax imposed by another State, or political subdivision thereof, or by the District of Columbia, on income subject to this tax.

New Jersey Earned Income Tax Credit is 20% of the Federal Earned Income Tax Credit. It's available only to taxpayers with dependents who have NJ Gross Incomes of \$20,000 or less.

Balance of Tax is pre-credit liabilities less non-refundable credits. It is non-negative. Non-refundable credits are comprised of credits for income taxes paid to other jurisdictions and the sheltered workspace credit.

Net Charged Tax is charged tax less refundable credits plus actual other taxes. Refundable credits are comprised of the Earned Income Credit and the property tax credit. Other taxes are estimated tax penalties (2210) plus sales and use tax due on out-of-state and internet purchases.

Taxes withheld come from the W-2 forms enclosed with returns.

Estimated payments are paid with declarations of estimated tax.

Balance Due returns are returns for which tax after credits exceeds the sum of taxes withheld, credit approved carryforward, and estimated payments.

Overpayment returns are returns for which withholdings, credits, and estimated payments exceed tax after credits.

Gubernatorial Election Fund: taxpayers could designate \$1 of their tax liability (\$2.00 on a joint return) to be applied to the Gubernatorial Election Fund.

Cash payments was indicated when a payment was sent either with the return or after the return.

Refund was indicated only when a refund was sent by the State to the taxpayer.

Credit approved is the amount of overpayment the taxpayer wished to be credited against the next year's tax.

Accounts Receivable is indicated when the taxpayer has not paid the total tax liability.

Accounts Payable is indicated when the taxpayer's overpayment exceeds the sum of credit approved and refund.

Taxable and Nontaxable Returns: taxability or non-taxability was determined by the presence or absence of net charged tax.

Returns with at Least One Aged 65+: those for which at least one exemption for age was taken.

Married Taxpayers and Single Taxpayers: is determined by the filing Status.

DATA SOURCES

Data in this report were based on the Division of Taxation Gross Income Tax File for return year 2015, which contained records of the tax transactions of individual income taxpayers. This Individual Master File reflected any correction made during revenue processing or any taxpayer or Division of Taxation initiated changes made prior to early Spring 2017. Resident, nonresident, and fiduciary files were extracted by 1 April 2017.

DATA LIMITATIONS

The accuracy of the data was affected by any taxpayer reporting errors, as well as any errors introduced in processing the data even though efforts were made throughout the revenue processing system to eliminate such errors.

A preliminary check of the tax return data was performed by tax examiners prior to transcribing the return to computer disk. For instance, if the taxpayer forgot to enter on the return total wages shown on Form W-2, the tax examiner entered this figure onto the return.

After a return record was first transcribed and entered onto tape, but before it was posted to the Individual Master File (IMF), it was subjected to validity and mathematical verification tests. The validity tests were a series of checks on the internal consistency of the return records. As examples, if an amount was shown for refund, but none for withholding; if tax withholding was greater than total wages; or if the number of exemptions claimed was inconsistent with the marital status or number of taxpayer names shown--then the return record was considered invalid and was read out for comparison with the return and correction.

If it could not be corrected, correspondence with the taxpayer was initiated. Once the discrepancy was resolved, the corrected data was entered onto the IMF.

Mathematical verification involved a re-computation of tax liability in order to verify balance due or refund requested on the basis of the income, marital status, deduction, and exemption data given by the taxpayer. If the recomputed tax liability differed from that indicated on the return record, the record was also read out for correction or for correspondence with the taxpayer. Corrections made by the tax examiners during examination of the return or as a result of the validity or mathematical verification test are reflected in the tabulations.



State of New Jersey Division of Taxation

2015 NJ-W2 Wage and Tax Statement

Save File Add Attachments File Your Return NJ-1040 Instructions Schedules

Driver's License Number, Email Address, Cell Phone Number, a. Employee's social security number, b. Employee's Last Name, First Name, Initial, c. State, Employer's State ID Number, d. State wages, tips, etc., e. State Income Tax, f. Local Wage Tax, Delete W-2, Add W-2

THIS W-2 FORM IS ONLY REQUIRED FOR ELECTRONIC SUBMISSIONS. IF FILING ON PAPER, SUBMIT ORIGINAL COPIES OF ALL W-2s

Continue to NJ-1040 Form



For tax year Jan. - Dec., 2015 or other tax year beginning: Month / Year ending: Check box if application for Federal extension is enclosed or enter confirmation #

IMPORTANT! YOU MUST ENTER YOUR SSN(s).

Your Social Security Number, Spouse's/CU Partner's SS No., County/Municipality Code

Last Name, First Name, Initial (Joint filers enter first name & initial of each - Enter spouse/CU partner last name ONLY if different)

Home address (Number and Street, including apartment number or rural route)

City, Town, Post Office, State, Zip Code + 4, Change of Address

NJ RESIDENCY STATUS

If you were a New Jersey resident for ONLY part of the taxable year, give the period of New Jersey residency: From: To:

FILING STATUS (1-5) and EXEMPTIONS (6-12) section with checkboxes and input boxes.

DEPENDENTS section with columns for Last Name, Social Security Number, Birth Year, and health insurance checkboxes.

GUBERNATORIAL ELECTIONS FUND Do you wish to designate \$1 of your taxes for this fund? If joint return, does your spouse/CU partner wish to designate \$1?

If enclosing copy of death certificate for deceased taxpayer, check box. If you do not need forms mailed to you next year, check box.

Under the penalties of perjury, I declare that I have examined this income tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

(Signature is required on paper filed returns ONLY)

Your Signature Date Spouse's/CU Partner's Signature (if filing jointly, BOTH must sign) Date

I authorize the Division of Taxation to discuss my return and enclosures with my preparer (below)

Paid Preparer's Signature, Firm's Name, Federal ID Number, Federal Employer ID No.

Pay amount on Line 56 in full. Write SS number(s) on check or money order and make payable to: STATE OF NEW JERSEY - TGI



Your Social Security Number [] Name(s) as shown on Form NJ-1040 []

Table with 3 columns: Line number, Description, and Amount. Includes lines 14-39 for various income and deduction categories.



Your Social Security Number

Name(s) as shown on Form NJ-1040

Input field for Social Security Number

Input field for Name(s)

40. TAX (From Tax Table, page 53)

41. Credit For Income Taxes Paid to Other Jurisdictions. Enter other jurisdiction code (See instructions)

Input field for jurisdiction code

41

42. Balance of Tax (Subtract Line 41 from Line 40)

42

43. Sheltered Workshop Tax Credit

43

44. Balance of Tax after Credit (Subtract Line 43 from Line 42)

44

0.00

45. Use Tax Due on Internet, Mail-Order, or Other Out-of-State Purchases (See Worksheet and instruction page 36). If no Use Tax, enter ZERO (0.00)

45

46. Penalty for Underpayment of Estimated Tax

46

Check box if Form NJ-2210 is enclosed

Input field for Form NJ-2210

47. Total Tax and Penalty (Add Lines 44, 45, and 46)

47

48. Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099)

48

49. Property Tax Credit (See instruction page 32)

49

50. New Jersey Estimated Tax Payments/Credit from 2014 tax return

50

51. New Jersey Earned Income Tax Credit (See instruction page 38)

51

Select only one Check box if you had the IRS figure your Federal Earned Income Credit

Input field for IRS figure

Check box if you are a CU couple claiming the NJ Earned Income Tax Credit

Input field for CU couple

52. EXCESS New Jersey UI/WF/SWF Withheld (See instruction page 39) (Enclose Form NJ-2450)

52

53. EXCESS New Jersey Disability Insurance Withheld (See instruction page 39) (Enclose Form NJ-2450)

53

54. EXCESS New Jersey Family Leave Insurance Withheld (See instruction page 39) (Enclose Form NJ-2450)

54

55. Total Payments/Credits (Add Lines 48 through 54)

55

56. If Line 55 is LESS THAN Line 47, enter AMOUNT YOU OWE

56

Check box if paying by e-check or credit card

Input field for e-check/credit card

If you owe tax, you may make a donation by entering an amount on Lines 59, 60, 61, 62, 63, and/or 64 and adding this to your payment amount.

57. If Line 55 is MORE THAN Line 47, enter OVERPAYMENT

57

Deductions from Overpayment on Line 57 which you elect to credit to:

58. Your 2016 tax

58

59. N.J. Endangered Wildlife Fund

Input field for \$10

\$10

Input field for \$20

\$20

Other

59

60. N.J. Children's Trust Fund To Prevent Child Abuse

Input field for \$10

\$10

Input field for \$20

\$20

Other

60

61. N.J. Vietnam Veterans' Memorial Fund

Input field for \$10

\$10

Input field for \$20

\$20

Other

61

62. N.J. Breast Cancer Research Fund

Input field for \$10

\$10

Input field for \$20

\$20

Other

62

63. U.S.S. New Jersey Educational Museum Fund

Input field for \$10

\$10

Input field for \$20

\$20

Other

63

64. Other Designated Contribution (See instruction page 40)

Input field for amount

Input field for \$10

\$10

Input field for \$20

\$20

Other

64

65. Total Deductions from Overpayment (Add Lines 58 through 64)

65

0.00

66. REFUND (Amount to be sent to you. Subtract Line 65 from Line 57)

66



Direct Deposit is only available for electronic submissions. Returns filed on paper are not eligible for Direct Deposit.
Overpayments (Line 66) can be reimbursed via direct deposit to your bank account. Please provide and verify the routing and account numbers below. If bank information is not provided, a check for the overpayment amount will be mailed to you.

Direct Deposit Account Information

Routing Number:

Re-enter Routing Number:

Account Number:

Re-enter Account Number:

Bank Account Type: Checking
 Savings

**DIRECT DEPOSIT IS ONLY AVAILABLE FOR
ELECTRONIC SUBMISSIONS. RETURNS FILED ON
PAPER ARE NOT ELIGIBLE FOR DIRECT DEPOSIT.**

Save File	Add Attachments	File Your Return
NJ-1040 Instructions	Schedules	

PRSRT STD
US POSTAGE PAID
STATE OF NEW JERSEY

New Jersey Resident Return

NJ-1040

This Booklet Contains:

- Form NJ-1040 Resident Return
- Form NJ-1040-H Property Tax Credit Application
- Form NJ-1040-V Payment Voucher
- Form NJ-2450 Claim for Excess Unemployment/
Disability/Family Leave Insurance Contributions
- Form NJ-630 Application for Extension
- Form ST-18 Use Tax Return

Did you make Internet, catalog, or out-of-State purchases?
You may owe New Jersey use tax. See page 36.


2015
NJ-1040



2015 New Jersey Income Tax Resident Return

Located to the right, you will find an insert. If you received a booklet with your name and address preprinted on the face of the NJ-1040 insert, the insert contains your preprinted mailing label, preprinted payment voucher, and an extension application. If your name and address are not preprinted on the insert, it contains only a payment voucher and an extension application.

What You Need to Know:

- Use only blue or black ink when completing your forms.
- Fill in the applicable ovals completely, as shown. This will ensure that your form is scanned successfully. 
- Do not staple, paper clip, tape, or use any other fastening device.
- Do not make any changes or corrections to any information that is preprinted on the forms.
- **Do not use the mailing label if any of the preprinted information is inaccurate.** Instead, print or type all the information in the spaces provided.
- **Do not use the preprinted payment voucher or extension application** if you filed a joint return last year and this year you are filing your return under your own social security number or you are filing a joint return with a different person.
- **Make no entry** on unused lines or any line where the amount to be reported is zero or less. (Exception: If you owe no use tax, enter “0.00” on Line 45.)
- Do not place the mailing label on the payment voucher or extension application.
- Make sure all numbers entered on these forms are placed within the boundaries of each box. Do not use dollar signs or dashes.
When rounding, enter zeros after the decimal point for cents.

Print or type numbers as follows:

1	2	3	4	5	6	7	8	9	0
---	---	---	---	---	---	---	---	---	---

Return Label

If the insert to the right contains a preprinted name and address label, and all the information on the label is correct, use the label on your Form NJ-1040 (or Form NJ-1040-H). See page 14 for more information about the mailing label.

INSERT



Payment Voucher (Form NJ-1040-V)

Use the payment voucher (Form NJ-1040-V) only if you owe tax on your 2015 return and you are paying by check or money order. Do not send in the payment voucher if you are due a refund and/or credit on your 2015 return. Mail the payment voucher with your check or money order in the same envelope with your tax return. If you are paying your taxes by check or money order, enter the amount of your payment in the boxes below the signature line on the front of the return.

Paying by E-Check or Credit Card

You may pay your 2015 New Jersey income taxes or make a payment of estimated tax for 2016 by electronic check (e-check) or credit card (Visa, American Express, MasterCard, or Discover). See “How to Pay” on page 10. If you pay your taxes by e-check or credit card, do not send in the payment voucher, and do not enter the amount of your payment on the front of the return.

Extension Application (Form NJ-630)

See page 9 for information on filing an application for extension of time to file your income tax return. Mail the completed extension application and any related payment to the address on the front of Form NJ-630.

NOTE: You may file a request for a six-month extension online until 11:59 p.m. on April 18, 2016, at: www.state.nj.us/treasury/taxation/. 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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State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

Dear Taxpayer,

Are you filing your New Jersey income tax return electronically? If so, you're in good company. The vast majority of New Jersey residents are doing just that: using NJWebFile, NJ E-File, or NJ Fill'nFile to make filing easier and more convenient. You even get confirmation that we have received your return. If you are not taking advantage of one of our electronic filing options, why not make this the year you start? See the next page to determine which option is best for you.

Before you begin, review what's new for tax year 2015:

- **Alternative Business Calculation Adjustment.** The percentage used to calculate the Alternative Business Calculation Adjustment on Schedule NJ-BUS-2 increases to 40 percent for 2015 as part of a five-year phase-in. If you have losses in certain business-related income categories, you will use this percentage to calculate an adjustment to your taxable income. See page 28 for more information.
- **Earned Income Tax Credit.** The New Jersey Earned Income Tax Credit increases to 30% of the Federal benefit for 2015.
- **Charitable Funds.** There are six new charitable funds to which you can contribute when filing your New Jersey return: Homeless Veterans Grant Fund, Leukemia & Lymphoma Society – New Jersey Fund, Northern New Jersey Veterans Memorial Cemetery Development Fund, New Jersey Farm to School and School Garden Fund, Local Library Support Fund, and ALS Association Support Fund. Please consider making a donation to one or more of the funds described on pages 3 and 4.

Read and follow all of the instructions in this booklet carefully. Review the checklists for “Avoiding Common Mistakes” on page 6 and “Assembling Your Return” on page 48 before you submit your return to prevent processing delays.

If you have questions about filing your New Jersey return, visit our website at www.state.nj.us/treasury/taxation/ for additional resources. You can also call our Automated Tax Information System at 1-800-323-4400 or 609-826-4400 for prerecorded information on a variety of tax topics. If you would rather speak with a Division representative, contact our Customer Service Center at 609-292-6400 for assistance.

Sincerely,

A handwritten signature in black ink that reads 'Dennis Shilling'.

Dennis Shilling
Acting Director
Division of Taxation



It's Fast, Secure & **PAPER-FREE!**

Whether you use NJ WebFile, NJ E-File, or NJ Fill'nFile, there's an NJ FastFile option for you! When you file electronically you'll be able to file your return faster, and you can eliminate paper entirely by choosing direct deposit for your refund. Read the information below about our electronic filing options, then visit www.njfastfile.com or call 1-800-323-4400.

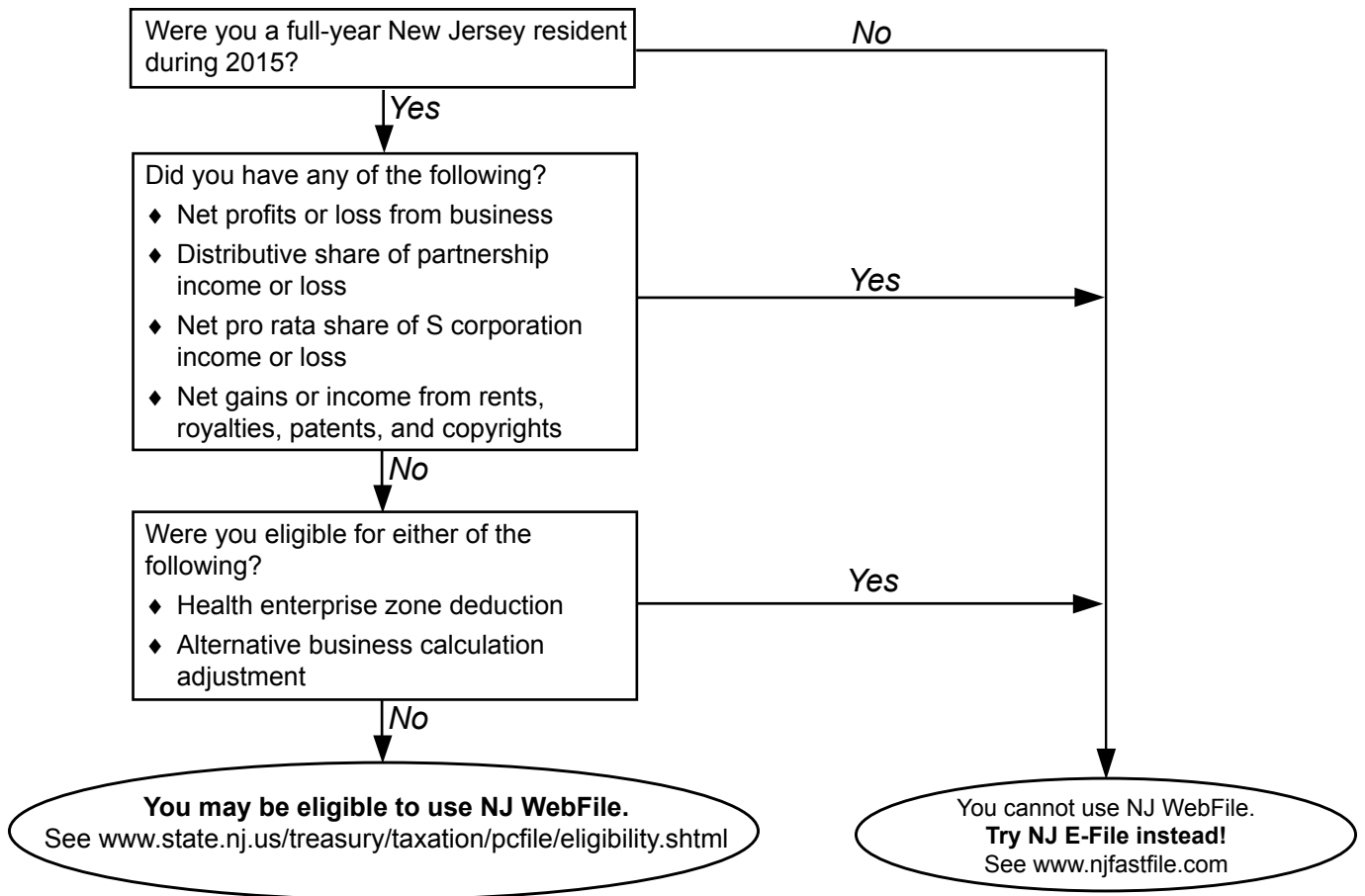
NJ WebFile

You must be a full-year resident of New Jersey for 2015 and meet certain other eligibility criteria to use NJ WebFile. Visit www.njwebfile.com to prepare your Form NJ-1040 return on our secure website. Nothing to buy and no filing fees.

NJ E-File

You can file your Form NJ-1040 for 2015 using NJ E-File, whether you are a full-year resident or a part-year resident. Use tax software you purchase, go to an online tax preparation website, or have a tax preparer file your return. (You may file both Federal and State income tax returns.)

Which Works Best for Me — NJ WebFile or NJ E-File?



NJ Fill'nFile

Use our free Fill'nFile PDF form to file your 2015 NJ-1040 return. You must know how to prepare the resident return on your own. Completing the Fill'nFile return is like filling out a paper form and then submitting it electronically. The Fill'nFile return doesn't ask questions or give instructions about what to enter on each line and whether you may need to include attachments.

New Jersey Charitable Funds

Line 59 - Endangered and Nongame Species of Wildlife Conservation Fund



Web: www.NJFishandWildlife.com/ensphome.htm

Line 60 - Children's Trust Fund



NJ Children's Trust Fund, PO Box 717, Trenton, NJ 08625-0717

Phone: 609-888-7084

Web: www.njchildrenstrustfund.org

Line 61 - Vietnam Veterans' Memorial Fund



NJ Vietnam Veterans' Memorial and Museum, PO Box 648, Holmdel, NJ 07733

Phone: 732-335-0033

Web: www.njvvmf.org

Line 62 - New Jersey Breast Cancer Research Fund



The New Jersey Commission on Cancer Research

Web: www.nj.gov/health/ccr/

Line 63 - U.S.S. New Jersey Educational Museum Fund



Web: www.battleshipnewjersey.org

Phone: 1-866-877-6262

Line 64 - Other Designated Contribution

01 - Drug Abuse Education Fund



L.E.A.D Inc., 5 South Main St., Allentown, NJ 08501

Phone: 609-468-3215

Web: www.leadrugs.org

Line 64 - Other Designated Contribution

02 - Korean Veterans' Memorial Fund



Korean War Memorial, c/o Dept. of Military and Veterans Affairs, PO Box 340, Eggert Crossing Road, Trenton, NJ 08625-0340

Phone: 609-530-7049

Phone: 609-530-7049

Web: <http://www.nj.gov/military/korea/>

Line 64 - Other Designated Contribution

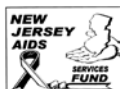
03 - Organ and Tissue Donor Awareness Education Fund



Web: www.donatelifenj.org

Line 64 - Other Designated Contribution

04 - NJ-AIDS Services Fund



Email: NJAIDSFund@doh.state.nj.us

Line 64 - Other Designated Contribution

05 - Literacy Volunteers of America – New Jersey Fund



Web: literacynj.org

Phone: 1-800-848-0048

Line 64 - Other Designated Contribution

06 - New Jersey Prostate Cancer Research Fund



The New Jersey Commission on Cancer Research

Web: www.nj.gov/health/ccr/

Line 64 - Other Designated Contribution

07 - New Jersey World Trade Center Scholarship Fund



Web: www.njgrants.org

Line 64 - Other Designated Contribution

08 - New Jersey Veterans Haven Support Fund



Phone: 609-530-6941

Line 64 - Other Designated Contribution

09 - Community Food Pantry Fund



Web: <http://bitly.com/communityfoodpantryfund>

Line 64 - Other Designated Contribution

10 - Cat and Dog Spay/Neuter Fund



Web: <http://nj.gov/health/cd/izdp/vph.shtml>

Line 64 - Other Designated Contribution

11 - New Jersey Lung Cancer Research Fund



New Jersey Commission on Cancer Research

Phone: 1-609-292-2204

Web: www.state.nj.us/health/ccr/

Line 64 - Other Designated Contribution

12 - Boys and Girls Clubs in New Jersey Fund



Web: www.bgcnj.org

Line 64 - Other Designated Contribution


13 - NJ National Guard State Family Readiness Council Fund




Web: www.nationalguardsfrc.org

New Jersey Charitable Funds

Line 64 - Other Designated Contribution 14 - American Red Cross – NJ Fund

 American Red Cross
Phone: 1-800-RED CROSS
Web: redcross.org


Line 64 - Other Designated Contribution 15 - Girl Scouts Councils in New Jersey Fund

 girl scouts
Web: <http://girlscouts.org/councilfinder>


Line 64 - Other Designated Contribution 16 - Homeless Veterans Grant Fund

 NEW JERSEY HOMELESS VETERANS GRANT PROGRAM
Email: Patty.Richter@dmava.nj.gov

Line 64 - Other Designated Contribution 17 - Leukemia & Lymphoma Society – New Jersey Fund

 LEUKEMIA & LYMPHOMA SOCIETY
fighting blood cancers
Leukemia & Lymphoma Society New Jersey Chapter,
14 Commerce Drive, Ste. 301, Cranford, NJ 07016
Phone: 908-956-6600 Fax: 908-956-6601
Web: www.lls.org/nj


Line 64 - Other Designated Contribution 18 - Northern New Jersey Veterans Memorial Cemetery Development Fund

 Web: vva1002.org
Phone: 973-271-2413


Line 64 - Other Designated Contribution 19 - New Jersey Farm to School and School Garden Fund

 Web: <http://bitly.com/njfarmtoschoolfund>

Line 64 - Other Designated Contribution 20 - Local Library Support Fund

 NJ State Library
An affiliate of the American Library Association
Web: <http://www.njstatelib.org/local-library-support-fund>

Line 64 - Other Designated Contribution 21 - ALS Association Support Fund

 ALS ASSOCIATION
Greater New York Chapter Greater Philadelphia Chapter
Web: www.als-ny.org Web: www.alsphiladelphia.org
Phone: 212-619-1400 Phone: 215-643-5434
Twitter: @ALSofGNY Twitter: @alsphiladelphia

Senior Gold Prescription Discount Program

Senior Gold Prescription Discount Program (Senior Gold) is a State-funded prescription program that helps eligible residents pay for prescribed legend drugs, insulin, and insulin supplies.

Eligibility Requirements

You are eligible for Senior Gold if you meet the following requirements:

- ♦ You are a New Jersey resident;
- ♦ You are 65 or older **or** you are 18 or older *and* receiving Social Security Title II Disability benefits (you do *not* qualify if you are under age 65 and receiving these benefits on behalf of someone else);
- ♦ You meet certain income limits. The annual income limits for 2015 were between \$26,575 and \$36,575 if you are single or between \$32,582 and \$42,582 if you are married or in a civil union (**NOTE:** these limits may change for 2016); and
- ♦ If you are Medicare-eligible, you are required to enroll in a Medicare Part D Prescription Drug Plan of your choice. You will be responsible for paying the monthly premium directly to the Medicare Part D plan. You also will be responsible for paying any late enrollment penalty imposed by Medicare for each month you were eligible to enroll in Medicare Part D but did not enroll.

Benefits

Senior Gold helps eligible New Jersey residents pay for prescription drugs, insulin, insulin needles and syringes, and needles for injectable medicines used for the treatment of multiple sclerosis. Only drugs approved by the Food and Drug Administration are covered. Drugs purchased outside the State of New Jersey are not covered, nor is any pharmaceutical product whose manufacturer has not agreed to provide rebates to the State of New Jersey. The Senior Gold card works together with Medicare Part D Prescription Drug Plans. Senior Gold can reduce out-of-pocket expenses associated with participation in Medicare Part D.

Where to Get Information

For more information about the Senior Gold Program call 1-800-792-9745 or visit the Department of Human Services' website at: www.state.nj.us/humanservices/doas/home/seniorgolddetail.html

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 taxable income after subtracting exclusions but before subtracting personal exemptions and deductions. It does not include nontaxable income. See page 18 for a list of exempt (nontaxable) income.
- Part-year residents, see page 6.
- Members of the Armed Forces (and their spouses), see page 8.

Use the chart to determine whether you must file a return. This chart is only a guide. It may not cover every situation. If you need help, contact the Division's Customer Service Center (see page 63).

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 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). 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.

Who Must File a New Jersey Income Tax Return

You must file a return if—

your filing status is:	and your gross income from everywhere for the entire year was more than the filing threshold:
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 2015 and are due a refund.
- You are eligible for a New Jersey earned income tax credit or other credit and are due a refund.

Which Form to File

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/civil union partners, see page 8.

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/civil union partners, see page 8.

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 6).

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.

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

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.

*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.

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), 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 12), as residents living in New Jersey. New Jersey

Filing Information - continued

residents who have income from abroad cannot claim a credit for taxes paid to other jurisdictions for taxes paid to any foreign country or territory (e.g., Canada, Puerto Rico). See page 41.

Part-Year Residents

Filing Requirements. If you became a resident of this State or moved out of this State during the year, you are subject to New Jersey income tax on any income received while you were a New Jersey resident. **Part-year residents must file a resident return and prorate all exemptions, deductions, credits, and the pension and other retirement income exclusions to reflect the period covered by the return.** If you received income from a New Jersey source while you were a nonresident, you must file a New Jersey nonresident return.

If you were a part-year resident, you are subject to tax and must file a return if your income for the *entire* year was more than the filing threshold amount for your filing status (see chart on page 5). This is true even if the income reported for your period of residence was equal to or below the threshold. If you are filing to get a refund and your income 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 from New Jersey sources while you were a nonresident, you may also need to file a New Jersey nonresident 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-1040NR, New Jersey nonresident return and instructions.

Line 14 - Wages. You must determine from each W-2 the portion of your "State wages, tips, etc." (Box 16) that you earned while you were a New Jersey resident. If your W-2 includes only wages

AVOIDING COMMON MISTAKES	
Check the following items to avoid mistakes that delay returns and refunds.	
✓	Use the correct form. Both part-year residents and full-year residents should use Form NJ-1040. Use only a 2015 return for the 2015 tax year.
✓	Read the instruction booklet before completing the return.
✓	Use only blue or black ink when completing forms.
✓	Enter all numbers within the boxes. Do not use dollar signs or dashes.
✓	Do not report a loss on Form NJ-1040. Make no entry on lines where the amount to be reported is zero or less, <i>except</i> for Line 45, Use Tax Due on Internet, Mail-Order, or Other Out-of-State Purchases. If you do not owe use tax, enter "0.00" on Line 45.
✓	Make no entry on unused lines.
✓	When rounding, enter zeros after the decimal point for cents.
✓	Check name, address, social security number, and county/municipality code for accuracy.
✓	Enter last name first on the return. This is different from the Federal return.
✓	Fill in only one oval for your filing status.
✓	Use "STATE WAGES" from Box 16 of your W-2, NOT Federal wages. You may need to adjust any amount received from employment outside New Jersey to reflect New Jersey tax law.
✓	Enclose all W-2s with your return. Also enclose 1099-Rs and 1099-MISCs that list NJ withholdings.
✓	Use the correct column for your filing status in the Tax Table when calculating your tax liability on Line 40.
✓	Request a refund by completing Line 66.
✓	Check your math.
✓	Sign and date your return. Both spouses/civil union partners must sign a joint return.
✓	Enclose a copy of the death certificate and fill in the oval above the signature line if a refund is due and you want the check issued in the name of the surviving spouse or estate (see page 11).
✓	Send only one return or property tax credit application per envelope.
✓	Keep a copy of your return and all supporting documents and schedules.
✓	Make changes or correct mistakes to your original return by filing an amended return (see page 12).

you earned while you were a resident, use the amount from Box 16. If your employer did not separate your resident and nonresident wages on the W-2, you must apportion the amount in Box 16 according to the time you lived in New Jersey. Include on Line 14 only the actual amount you earned while you were a resident.

If the total amount reported on a W-2 is for income derived from an out-of-State source while you were a nonresident, do not include that income on your resident return.

Other Income. For interest, dividends, pensions, and other income, include only the amounts you received while you were a resident of New Jersey. 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 resident divided by 365 (366 for leap years). For more information, see Tax Topic Bulletins GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*.

Line 27a - Pension Exclusion. If your total income for the *entire year* was \$100,000 or less before subtracting any

Part-Year Residents - continued

pension exclusion, and you meet the other eligibility requirements, you qualify for a pension exclusion. Prorate the exclusion by the number of months you were a New Jersey resident. For this calculation, 15 days or more is a month.

Line 27b - Other Retirement Income

Exclusion. If you (and/or your spouse/civil union partner if filing jointly) were 62 or older on the last day of the tax year, you may qualify to exclude other income on Line 27b. 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** on page 26 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 for the *entire year*. If this amount was \$3,000 or less and you did not use your entire *prorated* pension exclusion at Line 27a, you may be able to use the unclaimed pension exclusion at Line 27b if your total income for the entire year before subtracting any pension exclusion 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 may also be eligible for an additional exclusion on Line 27a.

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

Line 29 - Total Exemption Amount. You must prorate your total exemptions based on the number of months you were a New Jersey resident. For this calculation, 15 days or more is a month.

$$\frac{\text{Total Exemptions}}{12} \times \frac{\text{Mos. NJ Resident}}{12} = \text{Line 29}$$

See the instructions for Line 29 on page 27 to calculate the "total exemption amount" to prorate.

Lines 30 through 34 - Deductions. You may deduct the following based on the actual amounts paid during the time you lived in New Jersey:

- ♦ Medical expenses, qualified Archer medical savings account (MSA) contributions, and health insurance costs of the self-employed (use Worksheet E on page 28)
- ♦ 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 residence.

Line 38 - Property Tax Deduction. You may also be able to claim a deduction for property taxes you paid, or 18% of rent due and paid (this is the amount of your rent that constitutes property taxes) during the time you were a resident. When you do the calculation to determine whether the deduction or credit is better for you, prorate the minimum benefit of \$50 (\$25 if you and your spouse/civil union partner file separate returns but maintain the same principal residence) based on the number of months you occupied your New Jersey residence. For this calculation, 15 days or more is a month. Use the prorated amount instead of the minimum benefit amount at line 8, Worksheet F or line 5, Worksheet I.

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 New Jersey resident. If your W-2 includes only wages you earned while you were a resident, 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 New Jersey resident.

Line 49 - Property Tax Credit. You must prorate the amount of any property tax credit on Line 49 based on the number of months you occupied your qualified New Jersey residence. For this calculation, 15 days or more is a month.

Line 50 - New Jersey Estimated Payments/Credit From 2014 Tax Return. Enter the amount of estimated payments

TAXPAYERS' BILL OF RIGHTS

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

Service—

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

Appeals—

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

Interest on Refunds—

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

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

Part-Year Residents - continued

you made to New Jersey while you were a resident. 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 resident. Also enter any amount you paid to qualify for an extension of time to file.

Line 51 - New Jersey Earned Income

Tax Credit. If you are eligible and filed for a Federal earned income credit, you may also qualify for a New Jersey earned income tax credit. You must prorate your credit based on the number of months you were a New Jersey resident. For this calculation, 15 days or more is a month.

For more information, see Tax Topic Bulletin 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 unless he or she qualifies for nonresident status (see chart on page 5). Your domicile does not change when you are temporarily assigned to duty in another state or country.

If your home of record (and domicile) is New Jersey and you are stationed outside the State and you are living aboard ship, in barracks, or billets, bachelor officer quarters, apartment, or house, and you do not intend to remain outside New Jersey, you remain a New Jersey *resident* for income tax purposes. You are not considered to be maintaining a permanent home outside New Jersey. If you pay for and maintain an apartment or a home outside New Jersey, either by out-of-pocket payments or forfeiture of quarters allowance, that residence is considered a permanent home outside New Jersey. In this case, you will be considered 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 resident return. Mustering-out payments, subsistence and housing allowances are exempt.

TAX TIP  Military pensions are exempt from New Jersey income tax, regardless of your age or disability status. (See instructions for Line 19a on page 20.)

Nonresidents. If you are a nonresident, your military pay is not subject to New Jersey income tax, and 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 are also 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.

If your permanent home (domicile) was New Jersey when you entered the military, but you have changed your state of domicile or you satisfy the conditions for nonresident status (see chart on page 5), then your military pay is not subject to New Jersey income tax. File Form DD-2058-1 or DD-2058-2 with your finance officer to stop future withholding of New Jersey income tax. If New Jersey income tax was erroneously withheld from your military pay, you must file a nonresident return (Form NJ-1040NR) to get a refund of the tax withheld. For more information, see the nonresident return instructions.

Spouses/Civil Union Partners of

Military Personnel. Under the Federal Military Spouses Residency Relief Act, P.L. 111-97, (the "Act") a military servicemember's nonmilitary spouse/civil union partner is allowed to keep a tax domicile while moving from state to state,

as long as he or she moves into a state to be with a spouse/civil union partner who is in the state on military orders.

If you are a nonmilitary spouse/civil union partner and you were domiciled outside New Jersey when you married (or entered into the civil union with) a member of the Armed Forces, you are not considered a New Jersey resident if:

- ♦ The principal reason for moving to this State was the transfer of your military spouse/civil union partner; and
- ♦ You maintain a domicile in another state; and
- ♦ You intend to leave New Jersey when your military spouse/civil union partner is transferred or leaves the service.

Under the Act, a nonmilitary spouse/civil union partner who meets these requirements is not subject to New Jersey income tax on earned income from services performed in New Jersey. If you are a nonmilitary spouse/civil union partner whose wages are exempt from New Jersey income tax, file Form NJ-165, Employee's Certificate of Nonresidence in New Jersey, with your employer to stop New Jersey income tax withholdings. You must notify your employer if you no longer meet the conditions for the withholding exemption. If your employer withheld New Jersey income tax or you made estimated payments in error, you must file a nonresident return (Form NJ-1040NR) to get a refund.

The Act applies only to earned income from services performed in New Jersey by a nonresident civilian spouse/civil union partner of a servicemember. Nonresident civilian spouses/civil union partners are subject to New Jersey income tax on all other types of income derived from New Jersey sources, such as gain from sale of property located in New Jersey, and must file a New Jersey nonresident return if required (see chart on page 5). Wages earned in New Jersey by a nonresident civilian spouse/civil union partner who lives *outside* New Jersey are also subject to New Jersey income tax. A nonresident civilian spouse/civil union partner who lives outside New Jersey may not use Form NJ-165 to claim an

continued

Military Personnel - continued

exemption from New Jersey income tax withholding on wages earned in this State as the nonmilitary spouse/civil union partner of a servicemember.

New Jersey law requires that a married couple's filing status for New Jersey income tax purposes be the same as for Federal income tax 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, when one spouse/civil union partner is a New Jersey resident and the other is a nonresident for the entire year, the resident may 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 both were residents.

Extensions

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

Death Related to Duty

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

For more information on military personnel (and the rules affecting their spouses/civil union partners), see Tax Topic Bulletin GIT-7, *Military Personnel*.

When to File

In general, your New Jersey income tax return is due when your Federal income tax return is due. If you are a calendar year filer, your 2015 New Jersey income tax return is due by April 18, 2016. 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 may receive a six-month extension of time to file your New Jersey resident return only if you have paid at least 80% of your tax liability (Line 42 of the Form NJ-1040 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 fill in the oval at the top of your NJ-1040 (or enter your confirmation number in the space provided at the top of Form NJ-1040 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. 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 must make a payment to satisfy 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 satisfy 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 12.)

There is an application for extension (Form NJ-630) at the front of this booklet. Do not use the preprinted Form NJ-630 if you filed a joint return last year and this year you are filing your return using only your own social security number, or you are filing a joint return with a different person. Or, you can file an extension application online until April 18, 2016, at www.state.nj.us/treasury/taxation/.

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 which has been declared a "combat zone" by executive order of the President of the United States or a "qualified hazardous duty area" by Federal statute. Once you leave the combat zone or qualified hazardous duty area, you have 180 days to file your tax return. Enclose a statement with your return to explain the reason for the extension.

In addition, if you are hospitalized outside 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.

continued

Extension of Time to File - continued


Qualifying military and support personnel, as defined on page 9, are granted an extension of time for paying tax for the period of combat service or hospitalization, plus 180 days.

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 a taxpayer's spouse/civil union partner who files a joint return.

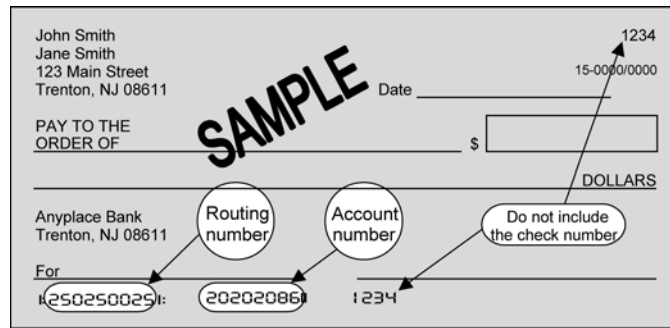
How to Pay

You must pay the balance of tax due in full by the original due date of the return. You may 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. There is a payment voucher (Form NJ-1040-V) at the front of this booklet. If you owe tax and are sending the payment with your return, enter the amount of tax due in the boxes on the voucher. Do not change any information that is preprinted on the voucher. Instead, make any necessary changes on your NJ-1040. Do not use the preprinted voucher if you filed a joint return last year and this year you are filing using only your own social security number, or you are filing a joint return with a different person. Form NJ-1040-V is available on the Division's website (see page 63).

TAX TIP  If you are paying by check or money order, enter the amount of your payment in the boxes below the signature line on the front of the return.

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" on page 11.)



John Smith
Jane Smith
123 Main Street
Trenton, NJ 08611

PAY TO THE ORDER OF _____ \$ _____ DOLLARS

Anyplace Bank
Trenton, NJ 08611

For _____

Routing number: 250250025
Account number: 202020861 1234

15-0000/0000 1234

Do not include the check number

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

If you are paying a balance due for 2015 and also making an estimated tax payment for 2016, use separate checks or money orders for each payment. Send your 2016 estimated payment with an NJ-1040-ES voucher to the address on that voucher. **Do not include the estimated payment with your 2015 income tax return.**

Electronic Check (e-check). You may be able to pay your 2015 taxes or make an estimated payment for 2016 by e-check on the Division's website (www.state.nj.us/treasury/taxation/). 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 Office (see page 63). Do not send in the voucher if you pay by e-check, and do not enter the amount of your payment in the boxes on the front of the return.

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 2014 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 2015 taxes or make an estimated tax payment for 2016 online (www.state.nj.us/treasury/taxation/) or by phone (1-888-673-7694) and use a Visa, American Express, MasterCard, or Discover credit card. You can also pay by credit card by contacting the Division's Customer Service Center or by visiting a Regional Office (see page 63). A usage fee will be added to the total tax payment. Do not send in the voucher if you pay by credit card, and do not enter the amount of your payment in the boxes on the front of the return.

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 or your Federal earned income credit;
- ♦ 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

Use the envelope in your booklet to mail your NJ-1040, related enclosures, payment voucher, and check or money order for any tax due. **Send only one return or property tax credit application per envelope.** On the envelope flap are pre-printed address labels with different addresses for different categories of returns.

To mail your return properly:

1. Remove all labels from envelope flap along perforations; and
2. Attach only the correct label to the front of the envelope.

Payment Due Label

Mail returns with tax due (include payment voucher and check or money order, if applicable) to:

STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER – PAYMENTS
PO BOX 111
TRENTON NJ 08645-0111

Refund and Property Tax Credit Application Label

Mail returns requesting a refund (or with no tax due)

or

Mail property tax credit applications filed without income tax returns to:

STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER – REFUNDS
PO BOX 555
TRENTON NJ 08647-0555

Do not staple, paper clip, tape, or use any other fastening device for your return and enclosures.

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 will also 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.

No interest will be paid when an overpayment is credited to the next year's tax liability or on an overpayment or portion of an overpayment which consists of a New Jersey earned income tax credit.

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. Homestead benefits may also be affected. 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, credit, or benefit to any of these debts, we will notify you by mail.

Deceased Taxpayers

If a person received income in 2015 but died before filing a return, the surviving spouse/civil union partner 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.

Name and Address

- ♦ *Joint return.* Write the name and address of the decedent and the surviving spouse/civil union partner in the name and address fields. Print "Deceased" and the date of death above the decedent's name.


- ♦ *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 New Jersey resident 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/civil union partner must also sign.
- ♦ *No personal representative.* When filing a return where there is no personal representative for the deceased, the surviving spouse/civil union partner 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/civil union partner, 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/civil union partner or estate:

- ♦ Fill in the oval above the signature line (below the signature line if filing Form NJ-1040-H), **and**
- ♦ Enclose a copy of the decedent's death certificate.

Income in Respect of a Decedent. If you had the right to receive income that the deceased person would have received had he or she lived, and the income was not included on the decedent's final return, you must report the income on your own return when you receive it. Include the income or gain on Line 25 as "Other" income.

Estates and Trusts

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

Revocable grantor trusts must file Form NJ-1041 where 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 shown on your Schedule NJK-1, Form NJ-1041 as net income from estates or trusts on Line 25, 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 together, and include the total on the “Other” income line. Enclose a copy of your NJK-1 or Federal K-1 with your return.

If the income from a grantor trust is reportable by or taxable to the grantor for Federal income tax purposes, it is also taxable to the grantor for New Jersey income tax purposes. See instructions for Line 25 on page 24 for reporting requirements.


Partnerships

A partnership is not subject to gross income tax. Individual partners are subject to tax on the income they earned from the partnership under the Federal Internal

Revenue Code and the New Jersey Gross Income Tax Act. See page 24 for information on reporting income from a partnership. Every partnership having 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 taxable year. For more information on partnership filing, see Form NJ-1065 and instructions.

Estimated Tax

Estimated tax means the amount which you estimate to be your income tax for the taxable year after subtracting withholdings and other credits.

TAX TIP  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 2016.

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 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 as described above, you should complete Form NJ-2210, Underpayment of Estimated Tax by Individuals, Estates or Trusts, to determine if interest is due and calculate the amount. Enter on Line 46 the amount of interest due from line 19, Form NJ-2210. Fill in the oval below Line 46 and enclose Form NJ-2210 with your return.

For more information, see Tax Topic Bulletin 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 resident return, Form NJ-1040X.

Changes in Your Federal Income Tax or Federal Earned Income Credit. If you receive a notice that the Internal Revenue Service changed your reported income, and that change alters your New Jersey taxable income, or if the IRS changed your Federal earned income credit, and that change alters your New Jersey earned income tax credit, 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 or your Federal earned income credit, you must file an amended resident return, Form NJ-1040X, 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 income tax purposes.

Rounding Off to Whole Dollars

When completing your return and the accompanying schedules, you may 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 after the decimal point for cents.**

Penalties, Interest, and Collection Fees

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

*Penalties, Interest, and Collection Fees - continued***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 may also be imposed.

Late Payment Penalty

5% of the outstanding tax balance may be imposed.

Interest

3% above the prime rate for every month or 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% 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/civil union partners must sign a joint return. If you are filing *only* a property tax credit application (Form NJ-1040-H), you must sign and date the application in ink. 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.


Don't Need Forms Mailed to You Next Year? If you do **not** need a booklet mailed to you next year, fill in the oval above the signature line. Telling us this will help us reduce printing and mailing costs.

Preparer Authorization. Because of the strict provisions of confidentiality, Division of Taxation personnel may not discuss your return or enclosures with anyone other than you without your

written authorization. If you want a Division of Taxation representative to discuss your tax return with the person who signed your return as your "Paid Tax Preparer," fill in the oval 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 for which 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.

TAX TIP  **Opting Out of Electronic Filing.** If your tax preparer is required to file all returns electronically but you want to file a paper return, you can opt out by enclosing Form NJ-1040-O, E-File Opt-Out Request Form, with your paper return. Both you and your preparer must sign the form, and your preparer must fill in the oval above his or her signature on your return to indicate that Form NJ-1040-O is enclosed.

Keeping Tax Records

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

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. In addition, the Division is required by law to forward an annual list to the Administrative Office of the Courts containing the names, addresses, and social security numbers of individuals who file a New Jersey resident tax return or property tax credit application. This list will be used to avoid duplication of names on jury lists. The Division is also required to transmit to the Department of Human Services (DHS) annually information from New Jersey resident tax returns that will permit DHS to identify individuals who do not have health insurance and who may be eligible for Medicaid or the NJ FamilyCare Program.

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

Place the peel-off label at the front of this booklet in the name and address section at the top of the return. **Do not use the label if any of the information is incorrect.**

If your label contains inaccurate information or you do not have a label, print or type your name (last name first), complete address, and zip code in the spaces provided. Also include your spouse's/civil union partner's name if filing jointly. Your refund and next year's form will be sent to the address you provide. If your legal residence and the address on the return differ, enclose a statement of explanation to avoid a delay in processing.

TAX TIP  Fill in the "Change of Address" oval if your address has changed since you last filed a New Jersey return or if any of the address information on your label is incorrect.

Social Security Number

Your social security number is not printed on your name and address label. **You must enter your social security number** in the space provided on the return, one digit in each box. If your filing status is married/CU couple, filing joint return, remember to report both filers' numbers in the order in which the names are listed on the return.

If you (or your spouse/civil union partner) 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 obtain an individual taxpayer identification number (ITIN). Enter on Form NJ-1040 the same number (social security number or ITIN) that you entered on your Federal income tax return. If you (or your spouse/civil union partner) applied for but have not received an ITIN by the return due date, enclose a copy of your Federal Form W-7 application with your New Jersey income tax return.

NOTE: A copy of Form W-7 (or W-7A) cannot be used in place of a valid social security number, ITIN, or ATIN for a dependent when completing Line 13, Dependents' Information.

County/Municipality Code

Enter your four-digit county/municipality code, one digit in each box, from the table on page 51. This code identifies the county and municipality of your current residence. The county and municipality codes in these instructions are for Division of Taxation purposes only.

If the local name of the place where you live is not listed, enter the code for the municipality where the property taxes were paid on your dwelling. (Go to www.state.nj.us/infobank/locality.htm for a listing of local names in the State and the county and municipality in which they are located.)

NJ Residency Status


If you were a New Jersey resident for only part of the taxable year, list the month, day, and year your residency began and the month, day, and year it ended. List all months as two-digit numbers using 01 for January, 02 for February, 03 for March, etc. Enter the correct number for the beginning and ending months directly in the boxes containing the letter "M," one digit in each box.

List the days of the months as two-digit numbers beginning with 01 for the first day of the month and ending with 31 for the last day of the month. Enter the correct number for the beginning and ending dates directly in the boxes containing the letter "D," one digit in each box.

Calendar year filers should enter the number 15 for the year directly in the boxes containing the letter "Y," one digit in each box. Fiscal year filers should enter the appropriate year in the "Y" boxes.

Filing Status (Lines 1–5)

In general, you must use the same filing status on your New Jersey return as you do for Federal income tax purposes, unless you are a partner in a civil union. Indicate the appropriate filing status. Fill in only **one** oval.

TAX TIP  Partners in a civil union recognized under New Jersey law **must file** their

New Jersey income tax returns using the same filing statuses accorded spouses under New Jersey Gross Income Tax Law. Civil union partners may not use the filing status single. Any reference in this booklet to a spouse also refers to a spouse that 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. More information on civil unions, including legally sanctioned same-sex relationships established outside New Jersey, can be found on the Division's website (www.state.nj.us/treasury/taxation/).

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

Married/Civil Union Couples. If a married couple files a joint Federal income tax return, they must also file a joint New Jersey income tax return. If spouses file separate Federal returns, separate State returns must also be filed. However, if you are a civil union couple, your filing status for New Jersey may not match your Federal filing status for the year.

If during the entire taxable year one spouse/civil union partner was a resident and the other a nonresident, the resident may file a separate New Jersey return. The resident computes income and exemptions as if a Federal married, filing separate return had been filed. The spouses/civil union partners have the option of filing a joint return, in which case their joint income would be taxed as if both were residents.

If you are filing separately, be sure to enter the social security number of your spouse/civil union partner in the boxes provided at the top of the tax return.

NOTE: You may 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 income tax purposes, you may

continued

Filing Status (Lines 1–5) - continued

file as head of household for New Jersey. Certain married individuals/civil union partners living apart may file as head of household for New Jersey if they meet the requirements to file as head of household for Federal purposes.

Qualifying Widow(er)/Surviving CU Partner. If your spouse/civil union partner died during 2015, you may file a joint return for the two of you provided you did not remarry or enter into a new civil union before the end of the year. You may be eligible to use the filing status “qualifying widow(er)/surviving CU partner” for 2015 **only** if your spouse/CU partner died in either 2013 or 2014, you did not remarry or enter into a new civil union before the end of 2015, and you meet 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 (www.state.nj.us/treasury/taxation/) and Tax Topic Bulletin GIT-4, *Filing Status*.

Exemptions - Personal

Line 6 - Regular Exemptions

As a taxpayer, you may claim a personal exemption for yourself, even if you are a minor who is claimed as a dependent on your parents’ return. For your convenience, “Yourself” is already filled in. If you are married or in a civil union and filing a joint return, fill in the spouse/CU partner oval as well.

If you were a member of a domestic partnership that was registered in New Jersey on the last day of the tax year, you may claim an exemption for your domestic partner **only if he or she does not file a New Jersey income tax return.** You

must 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 at a later date. If you are claiming this exemption, fill in the domestic partner oval. Add the number of ovals filled in and enter the result in the box on Line 6.

Line 7 - Age 65 or Older

If you were 65 or older on the last day of the tax year, you are eligible for an additional exemption. If you are filing a joint return, an additional exemption is also available if your spouse/civil union partner was 65 or older on the last day of the tax year. This exemption is not available 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).* Fill in the appropriate oval(s). Add the number of ovals filled in and enter the result in the box on Line 7.

Line 8 - Blind or Disabled

If you were blind or disabled on the last day of the tax year, you are eligible for an additional exemption. If you are filing a joint return, an additional exemption is also available if your spouse/civil union partner was blind or disabled on the last day of the tax year. This exemption is not available 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 with your return the first time you claim the exemption(s).* This information need not be submitted each year provided there is no change in your condition. Fill in the appropriate oval(s). Add the number of ovals filled in and enter the result in the box on Line 8.

Exemptions - Dependency

Line 9 - Dependent Children

You may claim an exemption for each dependent child who qualifies as your

dependent for Federal income tax purposes. Enter the number of your dependent children in the box on Line 9.

Line 10 - Other Dependents

You may claim an exemption for each other dependent who qualifies as your dependent for Federal income tax purposes. Enter the number of your other dependents in the box on Line 10.

Line 11 - Dependents Attending Colleges

You may claim an additional exemption for each dependent claimed on Line 9 or 10 if all the requirements below are satisfied. **This exemption is not available to you or your spouse/civil union partner or your domestic partner.**

Requirements

- ♦ Student must be **under age 22** on the last day of the tax year. (This means the student will not turn 22 until 2016 or later.)
- ♦ Student must attend full-time. “Full-time” is determined by the institution.
- ♦ Student must spend at least some part of each of five calendar months of the tax year at school.
- ♦ The educational institution must be an accredited college or postsecondary institution, 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 in the box on Line 11.

Line 12 - Totals

Add Lines 6, 7, 8, and 11 and enter the total in the box on Line 12a. Add Lines 9 and 10 and enter that total in the box on Line 12b.

Line 13 - Dependents' Information

You must enter on Line 13 the full name, social security number, and year of birth for each dependent child or other dependent claimed on Lines 9 and/or 10.

You must also fill in the oval for each dependent who does *not* have health insurance coverage (including NJ FamilyCare/Medicaid, Medicare, private, or other health insurance) on the date you file the return. **Do not fill in the oval for any dependents who have health insurance.** This information will be transmitted to the New Jersey Department of Human Services and will be used to identify and reach out to residents who are uninsured to make them aware of the availability of health care coverage under the Medicaid and NJ FamilyCare Programs.

If you have more than four dependents, enter the required information for the first four dependents on Lines 13a - d and enclose a statement with the return listing the information for the additional dependents.

The dependents you list must be the same persons who qualify as your dependent children or other dependents for Federal income tax purposes. Enter the same social security number, individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN) for each dependent that you entered on your Federal return. If you do not provide a valid social security number, ITIN, or ATIN for a dependent claimed on Lines 9 and/or 10, the exemption will be disallowed.

To obtain an ATIN, file Form W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions, with the Internal Revenue Service. See page 14 for information on obtaining a social security number or ITIN.

NOTE: If you qualify for the New Jersey earned income tax credit (see the instructions for Line 51) and you listed a "qualifying child" on your Federal Schedule EIC who is not claimed as your dependent for New Jersey purposes, you must enter on Line 13 the child's name, social security number, and birth year.

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 70 candidacies, allowing candidates to conduct their campaigns free from the improper influence of excessive campaign contributions. Operation of the program has also permitted candidates of limited financial means to run for election to the State's highest office. As a condition of their receipt of public financing, candidates must agree to participate in two debates which provide the public with an opportunity to hear the views of each candidate. For more information on the Gubernatorial Public Financing Program, contact the New Jersey Election Law Enforcement Commission at 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 may be viewed on the Election Law Enforcement Commission website at: www.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, fill in the "Yes" oval in the Gubernatorial Elections Fund section of the return. If you are filing a joint return, your spouse/civil union partner may also designate \$1 to this fund. **Filling in the "Yes" oval will not in any way increase your tax liability or reduce your refund.**

Income (Lines 14–25)

Gross income means all income you received in the form of money, goods, property, and services unless specifically exempt by law. As a New Jersey resident you must report all taxable income you receive, whether from New Jersey or not, on your return.


TAX TIP  **Important! A net loss in any category of income cannot be reported as such on Form NJ-1040. A loss within one category of income may be applied against other income within the same category. However, a net loss in one category of income cannot be applied against income or gains in another on Form NJ-1040. In the case of a net loss in any category, make no entry on the corresponding line. Under New Jersey law, no carryback or carryover of losses is allowed when reporting income on Form NJ-1040.**

If you have income that is taxed both by New Jersey and by another jurisdiction outside New Jersey, you may be eligible for a credit against your New Jersey income tax. (See instructions for Schedule A, Credit for Income or Wage Taxes Paid to Other Jurisdiction, on page 41.)

Line 14 - Wages, Salaries, Tips, etc.

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

Enter the total of State wages, salaries, tips, etc. from **all** employment both inside and outside New Jersey.

TAX TIP  **Be sure to take the figure from the "State wages" box on your W-2s. (See sample W-2 on page 19.)**

NOTE: The "State wages" figure on W-2s you received from employment outside New Jersey may need to be adjusted to reflect New Jersey tax law.

continued

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

All W-2s must be enclosed with your tax return. **Do not** staple W-2s to your return. If you have also paid taxes to another jurisdiction on the wages entered on this line, see page 41 for more information.

Pension and annuity income or early retirement benefits should not be included on this line but should be reported on Lines 19a and 19b.

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

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

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

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

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

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

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

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

Federal Statutory Employees. If you are considered a “statutory employee” for Federal income tax purposes, you may not deduct your business expenses unless you are self-employed or an independent contractor under New Jersey law. The Federal label of “statutory employee” has no meaning for New Jersey income tax purposes. Business expenses may 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).

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

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

Gross Income includes the following:

- ♦ Wages and other compensation
- ♦ Interest and dividends
- ♦ Earnings on nonqualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) accounts
- ♦ Net profits from business, trade, or profession
- ♦ Net gains or income from sale or disposition of property
- ♦ Pensions, annuities, and IRA withdrawals
- ♦ Net distributive share of partnership income
- ♦ Net pro rata share of S corporation income
- ♦ Net rental, royalty, and copyright income
- ♦ Net gambling winnings, including New Jersey Lottery winnings from prize amounts exceeding \$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 25)
- ♦ Value of residence provided by employer
- ♦ Fees for services rendered, including jury duty

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

- ♦ Interest from obligations of states and their political subdivisions, other than New Jersey and its political subdivisions
- ♦ Income earned by a resident 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

Exempt Income

Do not include the following income when deciding if you must file a return. These items should **not** appear anywhere on your form except for tax-exempt interest, which is reported on Line 15b.

- ♦ 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
- ♦ Family Leave Insurance (FLI) benefits
- ♦ Interest and capital gains from: (a) Obligations of the State of New Jersey or any of its political subdivisions; **or** (b) Direct Federal obligations exempt under law, such as U.S. Savings Bonds and Treasury Bills, Notes, and Bonds (see Line 15b)
- ♦ 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" (see Line 15b)
- ♦ Earnings on qualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) accounts
- ♦ 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
- ♦ Homestead benefits, FAIR rebates, and NJ SAVER rebates
- ♦ Property tax reimbursements (benefits received under Senior Freeze Program)
- ♦ Income tax refunds (New Jersey, Federal, and other jurisdictions)
- ♦ New Jersey earned income tax credit payments
- ♦ 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

Reimbursements for any other moving expense may not be excluded from income.

If you receive excludable reimbursements for moving expenses which are included in your wages on your W-2, enclose a statement explaining the amount you are excluding and your reasons for excluding this amount. Also enclose a copy of your Federal Form 3903.

Compensation for Injuries or Sickness.

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

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

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

Line 15a - Taxable Interest Income

Report all of your taxable interest from sources both inside and outside New Jersey on Line 15a. New Jersey taxable interest income includes interest from the following:

- ♦ Banks
- ♦ Savings and loan associations
- ♦ Credit unions
- ♦ Savings accounts
- ♦ Earnings on nonqualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) accounts

Line 15a - Taxable Interest Income - continued

- Distributions from Coverdell education savings accounts (ESAs), but only the earnings portion
- Checking accounts
- Bonds and notes
- Certificates of deposit
- Ginnie Maes
- Fannie Maes
- Freddie Macs
- Repurchase agreements
- Life insurance dividends
- Obligations of states and their political subdivisions, other than New Jersey
- Any other interest not specifically exempt

Interest received by your sole proprietorship is reportable as net profits from business on Line 17. Your portion of interest earned and received by a partnership, an estate or trust or, in general, an S corporation is reportable as distributive share of partnership income on Line 20, net

income from estates or trusts on Line 25, or net pro rata share of S corporation income on Line 21. For detailed information regarding the reporting of partnership or S corporation income, see Tax Topic Bulletins GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*. For information regarding grantor trusts, see the reporting instructions for Line 25 on page 24. Interest paid or deemed to have been paid to you by a partnership or an S corporation and reportable to you on Form 1099 must be included on Line 15a.

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

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

Line 15b - Tax-Exempt Interest Income

Report all of your tax-exempt interest, as well as exempt interest dividends from a New Jersey Qualified Investment Fund, on Line 15b. **If Line 15b is more than \$10,000, you must include an itemized schedule detailing the amount received from each source.** New Jersey tax-exempt interest income includes interest from:

- Obligations of the State of New Jersey or any of its political subdivisions
- Direct Federal obligations such as U.S. Savings Bonds and Treasury Bills, Notes, and Bonds
- Earnings on qualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) accounts
- Sallie Maes
- CATS
- TIGRs

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		
e Employee's name and address			9		10 Dependent care benefits		
f Employee's address and ZIP code			11 Non-qualified 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		
15 State Employer's state ID number			14 Other		12c		
			UI/WF/SWF - \$136.00 DI - \$80.00 DI P.P. #(Private Plan No.)		12d		
NJ 234-567-890/000		16 State wages, tips, etc. 32,250.00		17 State income tax 525.00		18 Local wages, tips, etc.	
FLI P.P. #		(Private Plan No.)		28.80 - FLI		19 Local income tax	
20 Locality name							

- ♦ 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 retain Form IF-1, Certification of Qualified Investment Fund, to document its status. This certification need not 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 may exclude from your income only the portion of the distribution which comes from qualified exempt obligations. Although excluded from income, the tax-exempt portion is reported on Line 15b. The taxable portion of the distribution, if any, is reported as dividends on Line 16. By February 15, shareholders should be notified by the New Jersey qualified investment fund of the portion of their distribution that may be excluded from income. Contact your broker to determine whether your fund qualifies.

Do not report interest earned on your IRA(s) on Line 15b, Tax-Exempt Interest Income. If you made a withdrawal from your IRA during the year, see the instructions for Line 19a and Line 19b.

When you total your interest income on Lines 15a and 15b, the amount should match the total of the taxable and tax-exempt interest you reported on your Federal income tax return (if you filed a Federal 1040). Enclose a statement with your NJ-1040 explaining the difference if the amounts do not match. For more information on tax-exempt interest income, see Tax Topic Bulletin GIT-5, *Exempt Obligations*.

Line 16 - Dividends

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

Dividends received by your sole proprietorship are reportable as net profits from business on Line 17. Your portion of dividends earned and received by a partnership, an estate or trust or, in general, an S corporation is reportable as distributive share of partnership income on Line 20, net income from estates or trusts on Line 25, or net pro rata share of S corporation income on Line 21. For detailed information regarding the reporting of partnership income or S corporation income and distributions, see Tax Topic Bulletins GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*. For information regarding grantor trusts, see the reporting instructions for Line 25 on page 24.

Capital Gains Distributions. Capital gains distributions you receive from mutual funds or other regulated investment companies are reported on Line 2, Schedule B and are not to be included on Line 16 as dividends.

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

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

Line 17 - Net Profits From Business


Complete Part I of New Jersey Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on Line 17 the amount of net profits from business from Line 4 of Part I. **If the amount on Line 4 is a loss, make no entry on Line 17.** 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 46).

Line 18 - Net Gains or Income From Disposition of Property

Enter on Line 18 the amount of net gains from New Jersey Schedule B, Line 4. **If the amount on Line 4 is zero, make no entry on Line 18.** Enclose Schedule B with your return (see page 45).

Line 19a - Pensions, Annuities, and IRA Withdrawals

Pensions, annuities, and certain IRA withdrawals are taxable on the New Jersey return and must be reported on Line 19a, although the taxable amount may differ from the Federal amount. See page 22 for information on Roth IRAs.

TAX TIP  If you (and/or your spouse/civil union partner if filing jointly) were 62 or older or disabled and met the other requirements, you may be able to use the pension and other retirement income exclusions to reduce your income. (See the instructions for Line 27a and Line 27b on pages 25 and 26.)

All state and local government, teachers', and Federal pensions, and Keogh Plans are treated in the same manner as pensions from the private sector. Amounts received as “early retirement benefits” and amounts reported as pension on Schedule NJK-1, Partnership Return Form NJ-1065 are also taxable. Social Security and Railroad Retirement benefits are exempt from New Jersey income tax and should not be reported as pension income on Form NJ-1040. Pension payments received by reason of total and

permanent disability are also exempt. However, if you retired before age 65 on a total and permanent disability pension and continue to receive pension payments after age 65, your disability pension is then treated as an ordinary pension. (See definition of “disabled” on page 15.)

If you are receiving a United States military pension or survivor’s benefit payments, the military pension or survivor’s benefit is exempt from New Jersey income tax regardless of your age or disability status. Do not include such payments on Form NJ-1040.

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

Retirement plans (pensions, annuities, IRAs) are either noncontributory or contributory. A noncontributory plan is one to which you have not made contributions. A contributory plan is one to which **you have made contributions**, usually through payroll deductions. The amount you report on Line 19a will depend on whether or not you made contributions to the plan.

Noncontributory Plans. Amounts you receive from noncontributory plans are fully taxable. Enter on Line 19a the total amount of the pension or annuity from your 1099-R.

Contributory Plans (Other Than IRAs). The total value of your pension or annuity consists of your contributions, your employer’s contributions (if any), and earnings. In general, your contributions to a pension or annuity were taxed when they were made and are not taxed by New Jersey when withdrawn (except for 401(k) Plans). Therefore, you must determine the taxable part of any distribution you receive. Use Worksheet A above to

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, <i>and</i> both you and your employer contributed to the plan, you may use the Three-Year Rule Method .	
(b) If line 3 is less than “0,” or your employer did not contribute to the plan, you must use the General Rule Method .	
(Keep for your records)	

determine whether you should use the Three-Year Rule Method or the General Rule Method for your pension or annuity.

NOTE:

- ♦ If you received a distribution from a 401(k) Plan, see the section on 401(k) Plans on page 22 before continuing.
- ♦ The taxable amount of an IRA withdrawal must be determined by completing Worksheet C, IRA Withdrawals, on page 23. **Do not use Worksheet A or B for an IRA withdrawal.**

Three-Year Rule Method. If you will recover your contributions within three years from the date you receive the first payment from the plan, and both you **and** your employer contributed to the plan, you may use the Three-Year Rule Method to determine your New Jersey taxable pension income. The Three-Year Rule allows you to exclude your pension and annuity payments from income until the payments you receive equal your contributions to the plan. Until that time, the amounts you receive, because they are considered your contributions, should not be reported as taxable income on Line 19a. However, these amounts must be included on Line 19b (see page 23). Once you have received (recovered) an amount equal to the amount you contributed, the payments you receive are fully taxable. Since the Three-Year Rule has been repealed for Federal income tax purposes, if you retired after July 1, 1986, the taxable amount of pension or annuity that you report on your New Jersey return when using this method will differ from the amount you report on your Federal return.

General Rule Method. If you will not recover your contributions within three years from the date you receive the first payment from the plan, or your employer did not contribute to the plan, you must use the General Rule Method to determine your New Jersey taxable pension income. From the first year you receive your pension and every year thereafter, part of your pension will be excludable (the amount that represents your contributions) and part will be taxable. Use Worksheet B on page 22 to determine the taxable amount as well as the amount to be excluded.

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

Contributions to Plans Prior to Residence. Any contributions you made to a pension, annuity, or IRA prior to moving to New Jersey are treated in the same way as the contributions would have been treated had you resided in New Jersey at the time. Contributions to plans other than 401(k) Plans are considered to have been previously taxed. Use the appropriate method to determine the taxable and excludable amounts.

Lump-Sum Distributions and Rollovers. When a lump-sum distribution of the entire balance from a qualified employee pension, annuity, profit-sharing, or other plan is made, the amount received in excess of the contributions to the plan

that have already been taxed must be included in your income in the year received. New Jersey has no provisions for income averaging of lump-sum distributions. Report the taxable amount of a lump-sum distribution on Line 19a and the excludable amount on Line 19b.

A lump-sum distribution from an IRA or a qualified employee pension or annuity plan which you roll over into an IRA or other eligible plan should not be reported as income on Line 19a or 19b if the rollover qualifies for deferral for Federal income tax purposes. The amount rolled over (minus previously taxed contributions) is taxable later when it is withdrawn. As under Federal law, the rollover must be made within the 60-day period after distribution.

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

1. All contributions made on or after January 1, 1984. If all of your contributions to the 401(k) Plan were

made on or after January 1, 1984, then your distributions from the plan are fully taxable unless your contributions exceeded the Federal limit.

2. Contributions made before January 1, 1984. If you made contributions to the 401(k) Plan before January 1, 1984, or you made contributions beyond the Federal limit, calculate the taxable and excludable portions of your distributions from the plan using one of the methods described under contributory plans.

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

IRAs. Your IRA consists of your contributions and earnings plus certain amounts, if any, rolled over from pension plans. In general, your contributions were taxed when they were made and are not taxed by New Jersey when withdrawn. If your contributions have been previously taxed, only the portion of your distribution that represents earnings is taxable.

Earnings credited to an IRA are not subject to tax until withdrawn. The interest, dividends and other earnings, as well as amounts which were tax-free rollovers, will become taxable when withdrawn. If the total amount in the IRA is withdrawn,

the entire amount of the interest or accumulated gains becomes taxable in the year the withdrawal is made.

If, however, the withdrawal from an IRA is made over a period of years, the portion of the annual distribution that represents interest income and accumulated gains in the IRA is subject to tax. A distribution from a rollover IRA which is fully taxable for Federal income tax purposes may be treated differently for New Jersey purposes if your contributions were subject to New Jersey income tax when the contributions were made.

Use Worksheet C on page 23 to determine the taxable and excludable portions of your IRA withdrawal. Report the taxable amount of an IRA withdrawal on Line 19a. For multiple IRAs, you may use a separate worksheet for each IRA, or you may combine all IRAs on one worksheet.

Roth IRAs. Contributions to a Roth IRA are subject to New Jersey tax in the year they are made. However, if the requirements are satisfied, "qualified distributions" from a Roth IRA are excludable and do not have to be included in New Jersey income in the year received.

A "qualified distribution" is one made after the five-taxable-year period beginning with the first taxable year in which a contribution was made to your IRA, and which is:

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

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

continued

**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)
Enter here and on Line 19b, Form NJ-1040 | 5. | _____ |
| 6. Taxable amount (Subtract line 5 from line 4.
Enter here and on Line 19a, Form NJ-1040) | 6. | _____ |

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

(Keep for your records)

Worksheet C - IRA Withdrawals 2015

Part I

1. **Value of IRA** on 12/31/15.
Include contributions made for the tax year from 1/1/16–4/15/16 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 12/31/15.** 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 19a, Form NJ-1040 7. _____
 8. **Excludable portion of this year's withdrawal.** Subtract line 7 from line 2.
Enter here and on Line 19b, Form NJ-1040 8. _____

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)

IRA, is not a qualified distribution if it is made within the five-taxable-year period which begins with the year in which the rollover contribution was made.

If you received a nonqualified distribution from a Roth IRA, you must report the earnings as income on Line 19a, and report the excludable portion on Line 19b.

If you converted an existing IRA to a rollover Roth IRA during tax year 2015, any amount from the existing IRA that would be taxable if withdrawn must be included in your income on Line 19a.

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

Line 19b - Excludable Pensions, Annuities, and IRA Withdrawals



TAX TIP Enter on Line 19b the excludable portion of any distribution you received from a contributory pension, annuity, or IRA. This is the amount that represents your

previously taxed contributions to the plan, calculated as described below.

Three-Year Rule Method. If you use this method for your pension or annuity, include the full amount received until you have recovered all of your contributions (see page 21).

General Rule Method. If you use this method for your pension or annuity, enter the amount from Worksheet B, line 5 (see page 22).

IRA Withdrawals. Enter the amount from Worksheet C, line 8. If you converted an existing IRA to a rollover Roth IRA, report the excludable portion on Line 19b.

Lump-Sum Distribution. If you received a lump-sum distribution from a pension, annuity, or IRA, report the excludable portion on Line 19b.

For more detailed information, see Tax Topic Bulletins GIT-1, *Pensions and Annuities*, and GIT-2, *IRA Withdrawals*.

Line 20 - Distributive Share of Partnership Income

Complete Part II of New Jersey Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on Line 20 the distributive share of partnership income from Line 4 of Part II. **If the amount on Line 4 is a loss, make no entry on Line 20.** 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, you must enclose a copy of the Federal Schedule K-1 (see page 47).

Line 21 - Net Pro Rata Share of S Corporation Income

Complete Part III of New Jersey Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on Line 21 the net pro rata share of S corporation income from Line 4 of Part III. **If the amount on Line 4 is a loss, make no entry on Line 21.** 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, you must enclose a copy of the Federal Schedule K-1 (see page 47).

Line 22 - Net Gains or Income From Rents, Royalties, Patents, and Copyrights

Complete Part IV of New Jersey Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on Line 22 the amount of net income from Line 4

of Part IV. **If the amount on Line 4 is a loss, make no entry on Line 22.** Enclose Schedule NJ-BUS-1 with your return (see page 47).

Line 23 - Net Gambling Winnings

New Jersey Lottery winnings from prize amounts exceeding \$10,000 are taxable for New Jersey income tax purposes. The individual prize amount, not the total amount of New Jersey Lottery winnings over the year, determines taxability.

Enter on Line 23 the amount of your net gambling winnings. You may deduct your gambling losses from your winnings that occurred during the same year. **You may use New Jersey Lottery losses to offset other gambling winnings.** If your net gambling winnings are less than zero, make no entry.

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

Remember, do not include any winnings from prizes in the amount of \$10,000 or less from the New Jersey State Lottery.

Although no specific rider to the New Jersey income tax return is required to substantiate gambling losses, it is suggested that if you enter gambling winnings net of losses on Line 23 of the return, you should note the total winnings and total losses on a supporting schedule. This procedure may eliminate certain questions in the event the return is selected for audit.

Line 24 - Alimony and Separate Maintenance Payments Received

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

Line 25 - Other

Enter on Line 25:

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

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

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

Line 25 - Other - continued

For tax years beginning on or after January 1, 2004, New Jersey income tax law has uncoupled from certain changes in Federal depreciation and expense deduction limits. The Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP instructions explain the New Jersey adjustments required to determine income reportable in the various net income categories.

For taxable years beginning after December 31, 2004, New Jersey income tax law has uncoupled from some provisions of the IRC Section 199 deduction. The New Jersey allowable IRC section 199 deduction must be calculated on Form 501-GIT, Domestic Production Activities Deduction.

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 income tax purposes, it is also taxable to the grantor for New Jersey income tax purposes. The grantor must report the interest, dividends, capital gains, business income, partnership income, net pro rata share of S corporation income, etc. in the categories of income as required for 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 Fellowships. Scholarships and fellowship grants are taxable and must be included on Line 25 unless they satisfy **all** of the following conditions:

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

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

Residential Rental Value or Allowance Paid by Employer. Enter on Line 25

either the rental value of a residence furnished by an employer or the rental allowance paid by an employer to provide a home. The rental value of the residence furnished is excludable and should not be reported provided that:

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

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

NOTE: If the amount on Line 26 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 27b on page 26 to determine if you qualify for this special exclusion.

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

Enter on Line 27a the lesser of the amount reported on Line 19a or the amount next to your filing status from the chart. The amount on Line 27a should never be more than the amount on Line 19a. (Part-year residents, see page 6.)

Line 26 - Total Income

Enter on Line 26 the total of Lines 14, 15a, 16, 17, 18, 19a, 20, 21, 22, 23, 24, and 25.

Line 27a - Pension Exclusion

You qualify for the New Jersey pension exclusion if:

- ♦ You (and/or your spouse/civil union partner if filing jointly) were 62 or older or disabled as defined by Social Security guidelines on the last day of the tax year; **and**
- ♦ Total income from Line 26 for the entire year was \$100,000 or less.

When you and your spouse/civil union partner file a joint return and only one of you is disabled or 62 or older, you may still claim the maximum pension exclusion. However, only the pension, annuity, or IRA withdrawal of the spouse/civil union partner who is 62 or older or disabled may be excluded.

TAX TIP



If you and/or your spouse/civil union partner were 62 or older on the last day of the tax year and did not use the maximum pension exclusion amount for your filing status, or you did not use the pension exclusion because you did not report any income on Line 19a, you may still qualify for other income exclusions. (See the instructions for Line 27b, "Other Retirement Income Exclusion.")

Line 27b - Other Retirement Income Exclusion

If you (and/or your spouse/civil union partner if filing jointly) were 62 or older on the last day of the tax year, you may qualify to exclude other income on Line 27b. There are two parts to the total exclusion: Part I, the unclaimed portion of your pension exclusion, and Part II, a special exclusion for taxpayers who are unable to receive Social Security or Railroad Retirement benefits. Each part has different eligibility requirements. Use Worksheet D to calculate the total exclusion amount you are eligible to claim. If you were a part-year resident, do not complete the worksheet (see page 6).

I. Unclaimed Pension Exclusion. You are eligible to use the unclaimed portion of your pension exclusion on Line 27b if:

- ♦ You (and/or your spouse/civil union partner if filing jointly) were 62 or older on the last day of the tax year; **and**
- ♦ Total income from Line 26 for the entire year was \$100,000 or less; **and**
- ♦ Income from wages, net profits from business, distributive share of partnership income, and net pro rata share of S corporation income totaled \$3,000 or less; **and**
- ♦ You did not use the maximum pension exclusion on Line 27a (your taxable pension, annuity, or IRA withdrawal was less than the exclusion amount for your filing status or you did not receive pension, annuity, or IRA withdrawal income).

II. Special Exclusion for Taxpayers Unable to Receive Social Security or Railroad Retirement Benefits. This benefit is not related to the pension exclusion and, if you qualify, you may claim it whether or not you use the maximum pension exclusion. You qualify for this additional exclusion on Line 27b if:

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

Worksheet D Other Retirement Income Exclusion Age Requirement: 62 or older Part-year residents, do not complete this worksheet. (See instructions on page 6.)	
Part I – Unclaimed Pension Exclusion Is total income from Line 26, NJ-1040 for the entire year MORE than \$100,000? <input type="radio"/> Yes. Do not complete Part I. Enter “0” on line 8 and continue with Part II. <input type="radio"/> No. Continue with line 1.	
1. Enter the amount from Line 14, NJ-1040	1. _____
2. Enter the amount from Line 17, NJ-1040	2. _____
3. Enter the amount from Line 20, NJ-1040	3. _____
4. Enter the amount from Line 21, NJ-1040	4. _____
5. Add lines 1, 2, 3, and 4	5. _____
Is the amount on line 5 MORE than \$3,000? <input type="radio"/> Yes. Enter “0” on line 8 and continue with Part II. <input type="radio"/> No. Continue with line 6.	
6. Enter: if your filing status is: \$20,000 Married/CU couple, filing joint return \$15,000 Single; Head of household; Qualifying widow(er)/surviving CU partner \$10,000 Married/CU partner, filing separate return 6. _____	
7. Enter the amount from Line 27a, NJ-1040	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/civil union partner if filing jointly) now receiving, or will you (and/or your spouse/civil union partner if filing jointly) ever be eligible to receive Social Security or Railroad Retirement Benefits? <input type="radio"/> No — Continue with item 9b <input type="radio"/> Yes — Enter “0” on line 9 and continue with line 10	
9b. Would you (and your spouse/civil union partner if filing jointly) be receiving or ever be eligible to receive Social Security or Railroad Retirement Benefits if you had participated in either program? <input type="radio"/> No — Enter “0” on line 9 and continue with line 10 <input type="radio"/> 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 27b, NJ-1040. If the amount here is zero, make no entry on Line 27b 10. _____ <p style="text-align: center;">(Keep for your records)</p>	

Line 27b - Other Retirement Income Exclusion - continued

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

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


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

Line 27c - Total Exclusion Amount

Add Line 27a and Line 27b and enter the total on Line 27c.

Line 28 - New Jersey Gross Income

Subtract Line 27c from Line 26 and enter the result on Line 28. If less than zero, make no entry.

TAX TIP  If you were a New Jersey resident for the entire year and your Gross Income on Line 28 is \$20,000 or less (\$10,000 if filing status is single or married/CU partner, filing separate return), you have no tax liability to New Jersey and no return must be filed. If you are filing a return only to obtain a refund of taxes withheld or estimated payments made, do not complete Lines 29 through 44. Continue completing the return with Line 45. (See instructions on page 36.)

NOTE: If you qualify, you may receive a New Jersey earned income tax credit even if you have no tax liability to New Jersey and are not required to file a return. (See the instructions for Line 51.)

Homeowners and tenants age 65 or older or disabled who are not required

to file a New Jersey income tax return (because of income equal to or less than the filing threshold amount) and who meet the qualifications for a property tax credit may file only Form NJ-1040-H to claim the credit. (See the instructions on page 49.)

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

If you were a New Jersey resident for only part of the year, see “Part-Year Residents” on page 6.

Exemptions and Deductions (Lines 29–35)

New Jersey allows deductions only for:

- ♦ Exemptions
- ♦ Certain medical expenses
- ♦ Qualified Archer medical savings account (MSA) contributions
- ♦ Health insurance costs of the self-employed
- ♦ Alimony and separate maintenance payments
- ♦ Qualified conservation contributions,
- ♦ A health enterprise zone deduction for qualified taxpayers
- ♦ An alternative business calculation adjustment for taxpayers with business losses

No deduction is allowed for adjustments taken on the Federal return such as employee business expenses, IRA contributions, and Keogh Plan contributions. However, be sure to keep records of all contributions to IRAs and Keogh Plans. You will need this information when you make withdrawals in future years. Part-year residents must follow the guidelines on page 6.

Line 29 - Total Exemption Amount

Calculate your total exemption amount as follows:

From Line 12a _____ × \$1,000 = _____

From Line 12b _____ × \$1,500 = _____

Total Exemption Amount _____

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

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

Add together the exemption amounts calculated above and enter the total on Line 29, Form NJ-1040.

Line 30 - Medical Expenses

You may deduct certain medical expenses that you paid during the year for yourself, your spouse/civil union partner or domestic partner, and your dependents. However, you cannot deduct expenses for which you were reimbursed. Only expenses in excess of 2% of your income may be deducted. You may also deduct qualified Archer MSA contributions and certain health insurance costs if you are self-employed. Use Worksheet E on page 28 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
- ♦ 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

Line 30 - Medical Expenses - continued

- ♦ Insurance (including amounts paid as premiums under Part B of Title XVIII of the Social Security Act, relating to supplementary medical insurance for the aged) covering medical care

As a general rule, medical expenses allowed for Federal income tax purposes will be allowed for New Jersey income tax purposes.

NOTE: Do not include on line 1, Worksheet E

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

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

Self-Employed Health Insurance Deduction. If you are considered a self-employed individual for Federal income tax purposes, or you received wages in 2015 from an S corporation in which you were a more-than-2% shareholder, you may deduct the amount you paid during the year for health insurance for yourself, your spouse/civil union partner or domestic partner, and your dependents. The amount of the deduction may not exceed the amount of your earned income, as defined for Federal income tax purposes, derived from the business under which the insurance plan is established. You may not deduct any amounts paid for health insurance coverage for any month during the year in which you were eligible to participate in any subsidized health plan maintained by your (or your spouse's/civil union partner'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 2015. However, for New Jersey purposes you may deduct such amounts only if the child was your dependent. For more information, see Technical Advisory Memorandum TAM 2011-14.

Line 31 - Alimony and Separate Maintenance Payments

Enter on Line 31 the amount of alimony and separate maintenance paid which was required under a decree of divorce/dissolution or separate maintenance. Do not include payments for child support.

Line 32 - Qualified Conservation Contributions

Enter on Line 32 the amount of any contribution you made for conservation purposes of a qualified real property interest in property located in New Jersey. The amount of the deduction is the amount of the contribution allowed as a deduction in computing your taxable income for Federal income tax purposes. If you are required to file Federal Form 8283 with your Federal Form 1040, enclose a copy.

Line 33 - Health Enterprise Zone Deduction

Eligible taxpayers engaged in providing "primary care" medical and/or dental services at a qualified practice located in or within five miles of a designated Health Enterprise Zone (HEZ) enter the amount of their HEZ deduction on Line 33. Partners and S corporation shareholders of a qualified practice enter the HEZ deduction amount listed on Schedule NJK-1, Form NJ-1065, or Schedule NJ-K-1, Form CBT-100S. Sole proprietors must calculate the amount of their HEZ deduction for Line 33. For information on eligibility requirements and how to calculate the HEZ deduction, see Technical Bulletin TB-56.

Line 34 - 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 may also 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 34 the amount from

**Worksheet E
Deduction for Medical Expenses**

1. Total nonreimbursed medical expenses 1. _____
2. Enter Line 28, Form NJ-1040 _____ × .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 30, Form NJ-1040. If zero, enter zero here and make no entry on Line 30, Form NJ-1040 6. _____

(Keep for your records)

Line 34 - Alternative Business Calculation Adjustment - continued

Schedule NJ-BUS-2, Line 11. If zero, make no entry.

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

Line 35 - Total Exemptions and Deductions

Enter on Line 35 the total of Lines 29, 30, 31, 32, 33, and 34.

Line 36 - Taxable Income

Subtract Line 35 from Line 28 and enter the result on Line 36. If Line 36 is zero or less, make no entry.

Line 37a - Total Property Taxes (18% of Rent) Paid

Enter on Line 37a the property taxes due and paid (either directly or through rent) during 2015 on your qualified principal residence in New Jersey. **Read all the instructions below to make sure you enter the correct amount based on your circumstances.**

Complete Worksheet F-1 before entering an amount on Line 37a if:

- You had more than one New Jersey residence during 2015, or
- Your principal residence had multiple owners (or multiple tenants), or
- Your principal residence was a unit in a multiunit property you owned.

Property Taxes Paid Means...

For Tenants: 18% of the rent paid during the year is considered property taxes paid.

For Homeowners: In order to calculate the correct amount of property taxes paid you must know whether you received a homestead benefit during 2015, the amount of the benefit, and whether the benefit was paid as a credit on your 2015 property tax bill or in the form of a check.

- **If you did not receive a homestead benefit** during 2015, use the amount of property taxes paid to your

municipality on your principal residence for 2015.

- **If you received a homestead benefit as a credit** on your property tax bill during 2015, use the amount of property taxes paid to your municipality on your principal residence for 2015 *plus* the amount of the adjustment you received on your property tax bill for May 2015 for the homestead benefit.
- **If you received a homestead benefit in the form of a check** during 2015, use the amount of property taxes paid to your municipality on your principal residence for 2015.
- **If you do not know whether you received a homestead benefit** during 2015, the amount of the benefit, or whether the benefit was paid as a credit or in the form of a check, visit the Division's website or call the Customer Service Center to obtain this information (see page 63).

Claiming the Property Tax Deduction/Credit. Homeowners and tenants who pay property taxes, either directly or through rent, on their principal residence in New Jersey may qualify for either a deduction or a refundable credit. Most taxpayers will use the amount from Line 37a to determine whether they will receive a greater tax benefit by claiming a property tax deduction on Line 38 or a property tax credit on Line 49. (See the instructions for determining the amount of your property tax deduction/credit on page 33.) **You must complete Line 38 or Line 49 to receive a deduction or credit.**

Principal Residence

A principal residence means a homestead, either owned or rented, actually and continually occupied as your permanent residence. Do not include property taxes paid for a vacation home, a "second home," or property which the owner rents to someone else.

Homeowners

Enter on Line 37a the property taxes paid for the home in New Jersey that you owned and lived in as your principal residence. Both single-family homes and

certain multiunit properties may qualify (see below).

Multiple Owners. If you own your principal residence with someone else (other than your spouse/civil union partner), *enter the amount of property taxes paid that reflects your percentage of ownership in the property.* The taxes must be apportioned even if only one of the owners occupies the property and pays all of the taxes. Complete Worksheet F-1 to calculate the amount.

Multiunit Properties. If you own a multiunit property and occupy a portion of the property as your principal residence, *enter the property taxes paid for the percentage of the property you occupy.* The taxes must be apportioned equally among the number of units, unless the local tax assessor has determined that the units are not equal in size. Complete Worksheet F-1 to calculate the amount. Enter an amount on Line 37a only if the property contains four units or less, and of these four units, only one may be used for commercial purposes.

Condominiums and Co-ops. A condominium unit or a unit in a cooperative housing complex or mutual housing corporation is considered a single-family dwelling.

Continuing Care Communities. As a resident in a continuing care retirement community, you are considered a homeowner if the continuing care contract requires you to pay the proportionate share of property taxes attributable to your unit.

Disabled Veterans. Totally and permanently disabled veterans who have a 100% exemption from local property taxes do **not** enter an amount on Line 37a. If any portion of the dwelling is rented to a tenant and property taxes are paid by the disabled veteran owner on the rented portion, such taxes may not be entered on Line 37a of the property owner's return. However, eligible tenants may enter 18%

Line 37a - Total Property Taxes (18% of Rent) Paid - continued

of the rent paid on their own income tax returns.

P.I.L.O.T. Payments. Do not enter on Line 37a P.I.L.O.T. (Payments-in-Lieu-of-Tax) payments you made to your municipality as a homeowner. These payments are not property taxes.

Life Tenancy. You are considered to be a homeowner if you have life tenancy rights or hold a lease for 99 years or more.

Tenants

Enter on Line 37a the amount of property taxes paid for a home or apartment you rented in New Jersey and lived in as your principal residence, provided that the building is subject to local property taxes, and your dwelling unit contains its own separate kitchen and bathroom that you did not share with occupants of other units in the building. *For tenants, 18% of the rent paid during the year is considered property taxes paid.*

Mobile Homes. If you own a mobile home that is located in a mobile home park, you are considered a tenant. For more information on mobile homes, contact the Division's Customer Service Center (see page 63).

Tax-Exempt, Subsidized, and Campus Housing. Certain properties are not subject to local property taxes. Tenants living in such dwellings do not enter 18% of the rent paid on Line 37a. This includes: tenants living in tax-exempt housing or other dwellings owned by the State, County, Municipal, or Federal government; students living in on-campus apartments at State colleges and universities; tenants living in dwellings owned by religious, charitable, or other nonprofit organizations (including on-campus apartments at private nonprofit colleges and universities) if the property is exempt from local property taxes; and tenants who lived in a dwelling on which P.I.L.O.T. (Payments-in-Lieu-of-Tax) payments were made to the municipality.

Enter a figure on Lines 37a - 37c, Line 38, or Line 49 of the tax return only if the dwelling you rent is subject to local property taxes. If you are not sure whether the dwelling you rent is subject to local property taxes, contact your building manager or the municipal tax assessor for information. The Division of Taxation audits returns to ensure compliance with these requirements.

Calculating the Amount to Enter on Line 37a

Review the information below for determining the amount of property taxes to enter on Line 37a if:

- ♦ You had more than one New Jersey residence during 2015; **or**
- ♦ Your principal residence had multiple owners or multiple tenants; **or**
- ♦ Your principal residence was a unit in a multiunit property you owned; **or**
- ♦ You and your spouse/civil union partner file separate returns but maintain the same principal residence; **or**
- ♦ You were a part-year resident.

Multiple Residences, Owners, Units, or Tenants. Complete Worksheet F-1 on page 31 before completing Line 37a if:

- ♦ You lived in more than one New Jersey residence during 2015; **or**
- ♦ You shared ownership of a principal residence during the year with anyone other than your spouse/civil union partner; **or**
- ♦ Your principal residence was a unit in a multiunit property you owned; **or**
- ♦ Anyone other than your spouse/civil union partner occupied and shared rent with you for an apartment or other rental dwelling unit; **or**
- ♦ You were both a homeowner and a tenant during the year.

Enter the information from Worksheet F-1 on Line 37a as follows:

- ♦ **Homeowner Only:** Enter the amount from line 4.
- ♦ **Tenant Only:** Enter the amount from line 9.
- ♦ **Both Homeowner and Tenant:** Add the amounts from line 4 and line 9, and enter the total.

If you lived for part of the year in a residence that did not meet the requirements on page 29 (e.g., tax-exempt housing), do not enter on Line 37a any property taxes paid for the period of time you lived in that residence. However, if you moved during the year and lived for part of the year in a residence that qualifies, complete Worksheet F-1 for the qualified residence only. Do not list any information pertaining to the nonqualified residence.

Spouses/Civil Union Partners Filing Separate Returns, but Maintaining Same Principal Residence. If you and your spouse/civil union partner file separate returns but maintain the same principal residence, enter on Line 37a one-half of the property taxes (or one-half of 18% of rent) due and paid.

Part-year residents. If you were a part-year New Jersey resident, and you were either a qualified homeowner or tenant, or both a homeowner and a tenant during the part of the year you lived in this State, enter on Line 37a the total amount of property taxes (or 18% of rent) due and paid during your period of residence (see page 6).

NOTE: Part-year residents must complete Worksheet F-1 **only** if one or more of the conditions listed under "Multiple Residences, Owners, Units, or Tenants" above apply.

Worksheet F-1

PART I: HOMEOWNERS

Principal residences you owned in New Jersey during 2015

Address	(1) Number of days in 2015 in this residence as an owner	(2) Share of property owned by you (and your spouse/civil union partner)	(3) Share of property used as your principal residence	(4) Total property taxes paid on this property for this period	(5) Your share of property taxes paid on this property for this period
1.					
2.					
3.					
4. Your share of total property taxes paid in 2015 for your principal residences (total of column 5) Use this amount to complete Line 37a*, and fill in the oval at Line 37c.					

PART II: TENANTS

Principal residences you rented in New Jersey during 2015

Address	(1) Number of days in 2015 in this residence as a tenant	(2) Total number of tenants who shared the rent	(3) Total rent paid by all people living in this residence during this period	(4) Total rent paid by you (and your spouse/civil union partner) for this residence during this period
5.				
6.				
7.				
8. Your share of total rent paid in 2015 for your principal residences (total of column 4).....				
9. Rent constituting property taxes (line 8 × 0.18) Use this amount to complete Line 37a*, and fill in the oval at Line 37c.				

* If your filing status is married/CU partner, filing separate return and both you and your spouse/civil union partner maintain the same principal residence, use one-half of this amount when completing Line 37a.

(Keep for your records)

Part I - Homeowners

Principal Residences Owned in New Jersey (Lines 1–3)

List the address of each qualified New Jersey residence you owned and occupied as your principal residence during 2015. Complete column 1 through column 5 for each address.

If you were **both** an owner and a tenant at the same address, enter the required information in **both** Part I and Part II.

Column 1

Enter the number of days you owned and occupied this home as your principal residence in 2015. If this was your residence for all of 2015, enter 365. The total number of days in Part I and Part II may not exceed 365.

Column 2

Enter the share (percentage) of this residence you (and your spouse/civil union partner) owned. Enter this figure as a decimal (e.g., if the share is 50%, enter 0.50). If you (and your spouse/civil union partner) were the sole owner(s), enter 1.00.

Example: You and your wife owned a single-family home with your sister. You lived in the home with your wife. Your sister did not live with you, and you and your wife paid all the property taxes. You must enter 0.50 because you and your wife owned only one-half (50%) of the property.

Column 3

If this property consists of more than one unit, indicate the share (percentage) of the property used as your principal residence.

Enter this figure as a decimal (e.g., enter 25% as 0.25).

Example: You owned a four-unit property. The units were equal in size, and one of the units was your principal residence. You must enter 0.25 because you occupied one-fourth (25%) of the property as your principal residence.

Column 4

Enter the total property taxes paid on this property during 2015 for the period indicated in column 1. Be sure to review the instructions for Line 37a on page 29 before entering an amount here.

Column 5

Multiply the decimal in column 3 by the property tax amount in column 4. If there

Worksheet F-1 - continued

is no figure in column 3, use the decimal in column 2. Enter the result in column 5.

Example: Total property taxes paid were \$2,000, column 2 is 1.00, and column 3 is 0.50. The calculation for column 5 is $0.50 \times \$2,000 = \$1,000$.

Line 4 - Property Taxes

Add your share of property taxes paid in column 5, lines 1 through 3, and enter the total on line 4.

Part II - Tenants

Principal Residences Rented in New Jersey (Lines 5–7)

List the address of each qualified New Jersey residence you rented and occupied as your principal residence during 2015. Complete column 1 through column 4 for each address.

If you were **both** an owner and a tenant at the same address, enter the required information in **both** Part I and Part II.

Column 1

Enter the number of days you rented and occupied this home as your principal residence in 2015. If this was your residence for all of 2015, enter 365. The total number of days in Part I and Part II may not exceed 365.

Column 2

If you lived with someone (other than your spouse/civil union partner) and shared the rent with them, enter the total number of tenants who shared the rent, including yourself. For this purpose you and your spouse/civil union partner are considered one tenant.

Column 3

Enter the total amount of rent paid by all tenants, including yourself, during 2015 for the period indicated in column 1.

Column 4

Divide the amount in column 3 by the number in column 2, and enter the result in column 4.

Line 8 - Rent

Add your share of rent paid in column 4, lines 5 through 7, and enter the total on line 8.

Line 9 - Rent Constituting Property Taxes

Multiply the amount on line 8 by 18% (0.18) and enter the result on line 9.

2015 Form NJ-1040 Line-by-Line Instructions

Line 37b - Block/Lot/Qualifier

If you were a homeowner during 2015, enter the Block and Lot Numbers of the property that you owned and occupied as your principal residence on December 31, 2015, provided property taxes were paid on that home. If you were not a homeowner on December 31, enter the

information for the last home you owned and occupied during the year. Include qualifier if applicable (condominiums only). You can obtain this information from your property tax bill or from your local tax assessor. If you were a tenant, make no entry.

Enter the Block and Lot Numbers in the boxes as shown in the following example:

Example: Block 3105.62 Lot 14.3

Block	3	1	0	5	.	6	2		
Lot			1	4	.	3			

Line 37c - County/Municipality Code

If you completed Line 37b, enter the four-digit code for the location of that residence (see table on page 51). If you were a tenant, make no entry.

If you were a homeowner, and you completed Worksheet F-1 to calculate the amount of property taxes to enter on Line 37a, fill in the oval on this line.

Eligibility for the Property Tax Deduction/Credit (Lines 38 and 49)

Homeowners and tenants who pay property taxes, either directly or through rent, on their principal residence in New Jersey may qualify for either a deduction or a refundable credit.

Seniors or Blind/Disabled Persons Not Required to File Form NJ-1040

If you (or your spouse/civil union partner if filing jointly) were 65 or older or blind or disabled on the last day of the tax year, and your income on Line 28 is \$20,000 or less (\$10,000 if filing status is single or married/CU partner, filing separate return), and you satisfy the eligibility requirements, you qualify for a property tax credit in the amount of \$50 (\$25 if you and your spouse/civil union partner file separate returns but maintain the same principal residence).

If you are eligible for a property tax credit as either a homeowner or tenant, and you:

- ♦ **Are eligible and file for a 2015 homestead benefit because you were a New Jersey homeowner on October 1, 2015,** your credit will automatically be included with your homestead benefit. If you are filing Form NJ-1040, **do not** complete Line 38 to claim a property tax deduction **or** Line 49 to claim a property tax credit. Information on eligibility and how to apply for a homestead benefit can be found on the Division's website (www.state.nj.us/treasury/taxation/).
- ♦ **Are not eligible for a 2015 homestead benefit** because you were not a homeowner on October 1, 2015, you may claim the property tax credit on Form NJ-1040 **or** you can file the property tax credit application, Form NJ-1040-H only (see page 49). **Do not file both Form NJ-1040 and Form NJ-1040-H.**

Eligibility for the Property Tax Deduction/Credit (Lines 38 and 49) - continued

The property tax **deduction** reduces your taxable income. Therefore, the tax benefit varies depending on the amount of your taxable income, the amount of your property taxes or rent, and your filing status. The property tax **credit** reduces your tax due. The credit increases the total payments and/or credits on Line 55, Form NJ-1040. These payments and/or credits are subtracted directly from your tax liability. To determine the actual tax benefit you will receive (how much you will reduce your tax liability) when claiming a property tax deduction, you must calculate your tax liability both with a deduction and without a deduction. Taxpayers who do not reduce their tax liability by \$50 or more (\$25 if spouses/civil union partners file separate returns but maintain the same principal residence) when claiming the property tax deduction should claim the property tax credit instead.

Eligibility Requirements. To be eligible for a property tax deduction **or** property tax credit:

- ♦ You must have been domiciled and maintained a principal residence as a homeowner or tenant in New Jersey during 2015; and
- ♦ Your principal residence, whether owned or rented, must be subject to local property taxes, and property taxes must have been paid on that residence

either as actual property taxes or through rent; and


- ♦ Your rented dwelling must have its own separate kitchen and bath facilities; and
- ♦ Your income on Line 28 is more than the filing threshold amount for your filing status (see chart on page 5), **or** you (and/or your spouse/civil union partner if filing jointly) were 65 or older or blind or disabled on the last day of the tax year.

Taxpayers with gross income of \$20,000 or less (\$10,000 if filing status is single or married/CU partner, filing separate return) are eligible for a property tax credit **only** if they were 65 or older or blind or disabled on December 31, 2015.

If you are not eligible for a property tax deduction or credit, leave Line 38 and Line 49 blank, and continue completing the return with Line 39.

Line 38 - Property Tax Deduction

If you satisfied the eligibility requirements above, you may be able to deduct up to 100% of property taxes due and paid **or** up to \$10,000, whichever is less. For tenants, 18% of the rent paid during the year is considered property taxes paid.

TAX TIP  If you were an eligible homeowner or a tenant **during some part of 2015,** you qualify for a property tax deduction or credit even if you were not a homeowner or a tenant on October 1, 2015.

If you are eligible for a property tax deduction or credit, and you:

- ♦ **Are not** claiming credit for taxes paid to other jurisdictions, complete Worksheet F on page 34 to determine the amount of your property tax deduction and whether you should elect to take the property tax credit on Line 49 instead of the deduction on Line 38.
- ♦ **Are** claiming credit for taxes paid to other jurisdictions, first complete lines 1 and 2 of Worksheet F. Then complete Schedule A and Worksheet I to determine whether you will receive a greater tax benefit by taking the property tax deduction or the property tax credit. (See the instructions for Schedule A on page 41.)

If you will receive a greater tax benefit by taking the property tax deduction, enter on Line 38 the amount of the property tax deduction from Worksheet F or Schedule A, as appropriate, and make no entry on Line 49.

Completing Worksheet F

Line 1 - Property Tax/Rent

Enter on line 1 your property taxes (or 18% of rent) paid during 2015 on your qualified New Jersey residence from Line 37a, Form NJ-1040.

Property Tax Reimbursement (Senior Freeze) Applicants. If you are eligible for a property tax reimbursement for 2015, complete that application before continuing.

If you file your application on Form PTR-1, enter on line 1 the amount of your **2014 property taxes** as reported on your 2015 Form PTR-1. (For mobile home owners this is 18% of 2014 site fees.)

If you file your application on Form PTR-2, enter on line 1 the amount of your **base year property taxes** as reported on your 2015 Form PTR-2. (For mobile home owners this is 18% of base year site fees.)

NOTE: If you owned your home with someone other than your spouse/civil union partner or if the property consists of more than one unit, the amount of property taxes you report must reflect your percentage of ownership or the proportionate share of property taxes for the unit you occupy as your principal residence.

Line 2 - Property Tax Deduction

Enter the amount from line 1 or \$10,000, whichever is less. Also enter this amount on line 4, column A.

NOTE: If you and your spouse/civil union partner file separate returns but maintain the same principal residence, and line 1 is \$5,000 or more, enter \$5,000 on line 2. If line 1 is less than \$5,000, enter the amount from line 1.

Worksheet F – Property Tax Deduction/Credit

Review the eligibility requirements on page 33 before completing Worksheet F. Part-year residents, see instructions on page 6.

Complete both columns of this worksheet to find out whether the Property Tax Deduction or the Credit is better for you. **If you claim a credit for taxes paid to other jurisdictions, complete only lines 1 and 2 of this worksheet.** Then complete Schedule A and Worksheet I.

1. **Property Tax.** Enter the property taxes you paid in 2015 from Line 37a of Form NJ-1040. 1. _____
 Property tax reimbursement (Senior Freeze) applicants do not enter the amount from Line 37a. (See instructions on page 33.)

2. **Property Tax Deduction.** Enter the amount from line 1 of this worksheet or \$10,000, whichever is less. (Lesser of line 1 or \$5,000 if you and your spouse/CU partner file separate returns but maintain the same principal residence.) Also enter this amount on line 4, column A below. (See instructions on page 33.) 2. _____

STOP if you are claiming a credit for taxes paid to other jurisdictions. Complete only lines 1 and 2. Then complete Schedule A and Worksheet I. (See instructions on page 41.)

3. Taxable Income (Copy from Line 36 of Form NJ-1040)

4. Property Tax Deduction (Copy from line 2 of this worksheet)

5. Taxable Income After Property Tax Deduction (Subtract line 4 from line 3)

6. Tax you would pay on line 5 amount (From Tax Table or Tax Rate Schedules)

7. Subtract line 6, column A from line 6, column B and enter the result here

	Column A	Column B
3.		3.
4.		4. - 0 -
5.		5.
6.		6.
7.		7.

8. **Is the line 7 amount \$50 or more (\$25 if you and your spouse/civil union partner file separate returns but maintain the same principal residence)?**

Yes. You receive a greater tax benefit by taking the Property Tax Deduction. Make the following entries on Form NJ-1040.

Form NJ-1040	Enter amount from:
Line 38	Line 4, column A
Line 39	Line 5, column A
Line 40	Line 6, column A
Line 49	Make no entry

No. You receive a greater tax benefit from the Property Tax Credit. (**Part-year residents**, see instructions on page 6 before answering “No.”) Make the following entries on Form NJ-1040.

Form NJ-1040	Enter amount from:
Line 38	Make no entry
Line 39	Line 5, column B
Line 40	Line 6, column B
Line 49	\$50 (\$25 if you and your spouse/civil union partner file separate returns but maintain the same principal residence). Part-year residents , see instructions on page 6.

(Keep for your records)

Worksheet F - continued

Line 3 - Taxable Income

For each column, enter on line 3, Worksheet F the amount from Line 36, Form NJ-1040.

NOTE: If you are claiming a credit for taxes paid to other jurisdictions, do not complete lines 3 through 8 of Worksheet F. Complete only lines 1 and 2. Then complete Schedule A and Worksheet I.

Line 4 - Property Tax Deduction

Enter on line 4, column A the amount from line 2 Worksheet F.

Line 5 - Taxable Income After Property Tax Deduction

For each column, subtract line 4 from line 3 and enter the result on line 5.

Line 6 - Tax on Line 5

For each column, enter on line 6 the amount of tax on the income shown on line 5. Use the Tax Table on page 53 or the Tax Rate Schedules on page 62 to calculate the amount of tax.

Lines 7 and 8 - Deduction/Credit Determination

To determine whether a property tax deduction or a property tax credit is more

beneficial to you, subtract line 6, column A from line 6, column B and enter the result on line 7. **Part-year residents, see instructions on page 6 before continuing.** If the amount on line 7 is \$50 or more (\$25 if you and your spouse/civil union partner file separate returns but maintain the same principal residence), you will receive a greater benefit by taking the property tax deduction. If the amount on line 7 is less than \$50 (\$25 if you and your spouse/civil union partner file separate returns but maintain the same principal residence), you will receive a greater benefit by taking the property tax credit. Follow the instructions on Worksheet F for completing Lines 38, 39, 40, and 49, Form NJ-1040.

2015 Form NJ-1040 Line-by-Line Instructions

Line 39 - New Jersey Taxable Income

Subtract Line 38 from Line 36. If zero or less, make no entry.

Line 40 - Tax on Amount on Line 39

Compute your tax by using one of the following methods.

Tax Table. If your New Jersey taxable income is less than \$100,000, you may use the New Jersey Tax Table on page 53 or the New Jersey Tax Rate Schedules on page 62 to find your tax. When using the tax table, be sure to use the correct column. After you have found your tax, enter the amount on Line 40.

Tax Rate Schedules. You must use the New Jersey Tax Rate Schedules on page 62 if your New Jersey taxable income is \$100,000 or more. Use the correct schedule for your filing status. After you have calculated your tax, enter the amount on Line 40.

amount from Line 9, Column B, Schedule A(s).

The credit on Line 41 may not exceed your tax on Line 40. Enclose Schedule A(s) with your return. (See the instructions for Schedule A on page 41.)

Enter in the boxes at Line 41 the code for the jurisdiction for which you are claiming a credit (see chart). If you are claiming credit for taxes paid to more than one jurisdiction (e.g., New York State and New York City or Delaware and Maryland), use the code for "Multiple Jurisdictions." If the jurisdiction to which you paid taxes is not listed, use the code for "Other."

Jurisdiction Codes (Line 41)			
	Code		Code
Alabama	01	Nebraska	27
Arizona	03	New Hampshire	29
Arkansas	04	New Mexico	31
California	05	New York	32
Colorado	06	North Carolina	33
Connecticut	07	North Dakota	34
Delaware	08	Ohio	35
Georgia	10	Oklahoma	36
Hawaii	11	Oregon	37
Idaho	12	Pennsylvania	38
Illinois	13	Rhode Island	39
Indiana	14	South Carolina	40
Iowa	15	Tennessee	42
Kansas	16	Utah	44
Kentucky	17	Vermont	45
Louisiana	18	Virginia	46
Maine	19	West Virginia	48
Maryland	20	Wisconsin	49
Massachusetts	21	Dist. of Columbia	51
Michigan	22	Philadelphia	52
Minnesota	23	Other	53
Mississippi	24	Multiple	
Missouri	25	Jurisdictions	99
Montana	26		

Line 41 - Credit for Income Taxes Paid to Other Jurisdictions

Enter on Line 41 the amount of credit allowed as calculated on Schedule A. If you are claiming credit for income or wage taxes paid to more than one jurisdiction, complete a Schedule A for each (see instructions on page 41) and enter on Line 41 the total amount of the credits allowed from each Schedule A. If you are claiming a property tax deduction or credit, you must also complete Worksheet I to determine the amount of your benefit. If you are not eligible for a property tax benefit, enter on Line 41 the

Line 42 - Balance of Tax

Subtract Line 41 from Line 40 and enter the result on Line 42.

Line 43 - Sheltered Workshop Tax Credit

Enter on Line 43 your Sheltered Workshop Tax Credit for the current year from Part IV, line 12 of Form GIT-317. Enclose a copy of Form GIT-317 with your return and retain a completed copy for your records.

Worksheet G – Use Tax Calculation

Did you purchase any taxable items or services without paying New Jersey sales tax? This includes any Internet, phone, mail-order, or out-of-State purchases on which New Jersey sales tax was not collected, or purchases on which tax was collected at a rate less than 7%. If the answer is “Yes,” you owe use tax to New Jersey. If you have already paid all use tax due with Form ST-18, answer “No.”

- Yes. Complete Parts I, II, and III to calculate the amount of use tax due.
- No. Enter “0.00” on Line 45, Form NJ-1040.

Do not leave Line 45 blank.

Part I – Use tax due on purchases of items or services costing less than \$1,000 each
Complete lines 1a – 1d OR line 2.

If you know the exact amount of your purchases...

- 1a. Enter the exact amount of your taxable purchases on which no New Jersey sales tax was collected 1a. _____
- 1b. Multiply line 1a by 7% (.07) 1b. _____
- 1c. Enter the amount of sales tax collected by other states for purchases on line 1a, up to 7%. Do not include sales tax collected by foreign countries.. 1c. _____
- 1d. Subtract line 1c from line 1b. Continue with Part II 1d. _____

OR

If you do not know the exact amount of your purchases...

- 2. Enter the amount of use tax from the Estimated Use Tax Chart below that corresponds to the income you reported on Line 28, Form NJ-1040. Continue with Part II..... 2. _____

Part II – Use tax due on purchases of items or services costing \$1,000 or more each

- 3a. Enter the exact amount of your taxable purchases on which no New Jersey sales tax was collected 3a. _____
- 3b. Multiply line 3a by 7% (.07) 3b. _____
- 3c. Enter the amount of sales tax collected by other states for purchases on line 3a, up to 7%. Do not include sales tax collected by foreign countries.. 3c. _____
- 3d. Subtract line 3c from line 3b. Continue with Part III..... 3d. _____

Part III – Total Use Tax Due

- 4. Add the amount from either line 1d or line 2 to the amount on line 3d. Enter here and on Line 45, Form NJ-1040..... 4. _____

(Keep for your records)

Estimated Use Tax Chart

(for Part I, line 2 only)

If your New Jersey gross income is:	Use Tax	If your New Jersey gross income is:	Use Tax
up to \$15,000.....	\$ 14	\$100,001 – \$150,000.....	134
\$15,001 – \$30,000.....	44	\$150,001 – \$200,000.....	170
\$30,001 – \$50,000.....	64	\$200,001 and over.....	.0852% (.000852)
\$50,001 – \$75,000.....	84		of income, or \$494,
\$75,001 – \$100,000.....	106		whichever is less.

Line 44 - Balance of Tax After Credit

Subtract Line 43 from Line 42 and enter the result on Line 44.

Line 45 - Use Tax Due on Internet, Mail-Order, or Other Out-of-State Purchases

Complete Worksheet G to determine the amount to report on Line 45.

When you purchase taxable items or services to be used in New Jersey but do not pay sales tax, you owe use tax. This commonly occurs when purchases are made on the Internet, by phone or mail order, or outside the State from sellers who do not collect New Jersey sales tax. The New Jersey use tax rate is the same as the sales tax rate: 7%. If you paid sales tax to another state at a rate less than 7% on a purchase that would have been taxed in New Jersey, you owe use tax based on the difference between the two rates. For example, if you paid 6% sales tax to another state, you owe 1% use tax to New Jersey. No credit is allowed for sales tax paid to a foreign country. You must pay 7% use tax to New Jersey on such purchases.

The following are some items that are often purchased without paying sales tax. Residents would then owe use tax based on the purchase price, including any delivery/shipping charges.

- ♦ Electronics
- ♦ Furniture
- ♦ Music
- ♦ Artwork
- ♦ Computers
- ♦ Video games
- ♦ Antiques
- ♦ Appliances
- ♦ Jewelry
- ♦ Books
- ♦ Software
- ♦ CDs and DVDs
- ♦ Carpet

For example:

- ♦ You purchased several DVDs on the Internet for \$100 with free shipping and paid no sales tax. Your use tax liability to New Jersey on these items is \$7 (\$100 × .07 = \$7).
- ♦ You purchased a computer for \$1,550 plus \$50 for shipping from a seller located outside New Jersey and paid no sales tax. Your use tax liability to New

Line 45 - Use Tax Due on Internet, Mail-Order, or Other Out-of-State Purchases - continued

Jersey on this item is \$112 ($\$1,600 \times .07 = \112).

- ♦ On a trip to Maine, you purchased an antique desk for \$4,000 and paid Maine sales tax at the rate of 5.5%. The difference, \$60 (1.5% of the purchase price), is due to New Jersey as use tax.
- ♦ You sent a watch to a Pennsylvania jeweler to be repaired and the watch was returned to you via UPS. You paid \$45 for the repair plus \$5 for shipping and paid no sales tax. Your use tax liability to New Jersey on this service is \$3.50 ($\$50 \times .07 = \3.50).

There are two ways for individual taxpayers to report and remit use tax:

1. By completing and filing a Use Tax Return (Form ST-18) within 20 days after property is brought into New Jersey, or
2. By reporting any use tax due on Line 45 of their resident income tax return, Form NJ-1040.

Form ST-18 is provided in this booklet for your convenience (in the center of the booklet with other tax forms).

If you do not owe use tax, enter "0.00" on Line 45. Do not leave this line blank. You must enter an amount on Line 45.

If you owe use tax and are remitting it with Form NJ-1040, use Worksheet G to calculate the amount you owe.

NOTE: Using the Estimated Use Tax Chart when calculating the amount of use tax to report on Line 45 does not preclude the Division of Taxation from auditing your account. New Jersey does have access to records maintained by out-of-State businesses, and if additional tax is due, you may receive an assessment for the amount of use tax owed, plus applicable penalties and interest.

For more information about which items and services are subject to New Jersey sales and use tax, see Tax Topic Bulletin

S&U-4, *New Jersey Sales Tax Guide*. For more information about New Jersey use tax, see publication ANJ-7, *Use Tax in New Jersey*.

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 the income you received, you may owe interest. (See "Estimated Tax" on page 12.)

To determine the amount of interest for the underpayment of estimated tax, complete Form NJ-2210, Underpayment of Estimated Tax by Individuals, Estates or Trusts. Enter on Line 46 the amount of interest due from line 19, Form NJ-2210. Be sure to fill in the oval below Line 46 and enclose Form NJ-2210 with your return.

Line 47 - Total Tax and Penalty

Enter on Line 47 the total of Lines 44, 45, and 46.

Line 48 - Total New Jersey Income Tax Withheld

Enter on Line 48 the total New Jersey income tax withheld, as shown on your W-2, W-2G, and/or 1099 statement(s). All W-2 and 1099 statements must reflect your correct social security number for the withholdings to be credited. If the social security number is missing or incorrect, you must obtain a corrected statement. Only your employer/payer can issue or correct these forms. 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. The W-2 must indicate the amount of New Jersey tax withheld and the "State" box must indicate that the tax withheld was New Jersey income tax. (See sample W-2 on page 19.) **Enclose the state copy of each withholding statement (W-2, W-2G).**

Do not include on Line 48 amounts withheld as New Jersey unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions (shown on the W-2 as UI/WF/SWF, if combined, or UI, WF, and SWF if stated separately), New Jersey disability insurance contributions (may be shown as DI), or New Jersey family leave insurance contributions (shown as FLI). These are **not** New Jersey income tax withholdings and may not be used as credits on Line 48.

See instructions for Lines 52, 53, and 54 for more information on excess unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions, disability insurance contributions, and/or family leave insurance contributions.

Form 1099. Although most 1099 forms do not show state withholding, New Jersey income tax may have been withheld from income you received that was reported on Form 1099-R or 1099-MISC. Enter on Line 48 the total amount of New Jersey income tax withheld, if any, shown on those statements. **Enclose the state copy of Form 1099-R or 1099-MISC with your return only if New Jersey income tax was withheld.**

NOTE: Do not include tax paid on your behalf by partnership(s) on this line. Such payments may not be claimed by New Jersey residents as credits on Form NJ-1040 and will be disallowed.

Line 49 - Property Tax Credit

If you satisfied the eligibility requirements (see page 33) and you did not claim a property tax deduction on Line 38, you qualify for a property tax credit.

Do not complete Line 49 if:

- ♦ You claimed a property tax deduction on Line 38; or
- ♦ Your income on Line 28, Form NJ-1040 is \$20,000 or less (\$10,000 if filing status is single or married/CU partner, filing separate return).

NOTE: If you are 65 or older or blind or disabled, and you are not required to file Form NJ-1040 because your income on Line 28 is \$20,000 or less (\$10,000 if filing status is single or married/CU partner, filing separate return), and you satisfy the eligibility requirements, you qualify for a property tax credit in the amount of \$50 (\$25 if you and your spouse/civil union partner file separate returns but maintain the same principal residence). See “Seniors or Blind/Disabled Persons Not Required to File Form NJ-1040” on page 32 before completing Line 49.

Line 50 - New Jersey Estimated Payments/Credit From 2014 Tax Return

Enter on Line 50 the total of:

- ♦ Estimated tax payments made for 2015 (See “Estimated Tax” on page 12.)
- ♦ Credit applied from your 2014 tax return*
- ♦ Amount, if any, paid to qualify for an extension of time to file

*This is the amount of overpayment that you chose to carry forward on Line 58 of your 2014 NJ-1040 as a credit towards your income tax liability for 2015. If you received a refund check for 2014, do not enter the amount of that refund check on Line 50.

Payments Made Under Another Name or Social Security Number. If you changed your name because of marriage/civil union, divorce/dissolution, etc., and you made estimated tax payments using your former name, enclose a statement

**Worksheet H
Earned Income Tax Credit**

1. Enter the amount of your Federal earned income credit from your 2015 Federal Form 1040 or Form 1040A 1. _____
Fill in the first oval below Line 51 if you asked the IRS to calculate your Federal earned income credit.
Civil union couples, see instructions.

2. Enter 30% of amount on line 1 here and on Line 51, Form NJ-1040 2. _____
Part-year residents, see instructions.
(Keep for your records)

with your return explaining all the payments you and/or your spouse/civil union partner made for 2015 and the name(s) and social security number(s) under which you made payments.

If your spouse/civil union partner died during the year and any estimated payment(s) were made under the deceased spouse’s/civil union partner’s social security number and other payments were made under your social security number, you must enclose a statement with your return listing the social security numbers and the amounts submitted under each social security number.

NOTE: Do not include tax paid on your behalf by partnership(s) on this line. Such payments may not be claimed by New Jersey residents as credits on Form NJ-1040 and will be disallowed.

Line 51 - New Jersey Earned Income Tax Credit

The New Jersey earned income tax credit is a credit for certain taxpayers who work and have earned income. The credit

reduces the amount of tax you owe and may also give you a refund, even if you have no tax liability to New Jersey.

NOTE: You must file a New Jersey resident income tax return to receive a New Jersey earned income tax credit, even if you are not required to file a return because your income is equal to or less than the filing threshold amount (see chart on page 5).

New for 2015 For tax year 2015, most residents who are eligible and file for a Federal earned income credit can also receive a New Jersey earned income tax credit in the amount equal to 30% of the Federal benefit.

Use Worksheet H above to calculate the amount of your New Jersey earned income tax credit for Line 51. If you asked the Internal Revenue Service to calculate your Federal earned income credit, fill in the first oval below Line 51. (Civil union couples should not fill in this oval even if one or both of you are eligible for a Federal credit and asked the IRS to calculate the amount. See the instructions on page 39.) The IRS will provide information regarding Federal earned income credit recipients to the Division of Taxation in October 2016. Please allow at least 4–6 weeks for the Division to process the information and issue a check for your New Jersey earned income tax credit.

Part-Year Residents. If you were a New Jersey resident for only part of the taxable year, the amount of your New Jersey earned income tax credit must be prorated based on the number of months you were a New Jersey resident. For this

continued

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NJ Department of Human Services

Line 51 - New Jersey Earned Income Tax Credit - continued

calculation 15 days or more is a month. Use this prorated figure on Line 51.

The Division of Taxation audits returns to ensure compliance with the eligibility requirements for this credit. You may be asked to provide additional documentation to support your claim.

Civil Union Couples. If you are filing a joint return for New Jersey purposes, and either one or both of you are eligible and file for a Federal earned income credit, you might also be able to receive a New Jersey earned income tax credit. A civil union partner filing a separate return is not eligible for a New Jersey earned income tax credit.

If you file a joint Federal return, use Worksheet H on page 38 to calculate the amount of your New Jersey earned income tax credit.

If you did *not* file a joint Federal return, the only way to determine if you are eligible for a New Jersey credit is to prepare a Federal return as if you were married, filing jointly and calculate the amount of the Federal earned income credit, if any, you would have been eligible to receive on a joint Federal return. Once you have determined the amount of the Federal credit you would have received as joint filers, you must use that amount on Worksheet H to calculate your New Jersey credit. Be sure to fill in only the second oval below Line 51 indicating you are a civil union couple. You may be asked to provide documentation to substantiate your calculation of the Federal earned income credit you would have been eligible to receive if you had filed a joint Federal return.

UI/WF/SWF; DI; FLI Credits (Lines 52–54)

You may 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. For 2015, the maximum employee UI/WF/SWF contribution was \$136.00, the

maximum employee DI contribution was \$80.00, and the maximum employee FLI contribution was \$28.80. 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 any single employer withheld more than the maximum for either UI/WF/SWF (\$136.00), DI (\$80.00), or FLI (\$28.80) contributions, enter only the maximum amount for that category on Form NJ-2450. You must contact the employer who withheld contributions in excess of the legal maximum for a refund.

All information on Form NJ-2450 must be substantiated by W-2 statements or the claim will be denied. The amounts of 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 must also be shown. (See sample W-2 on page 19.)

Be careful when completing Form NJ-2450 and check that your W-2 verifies the information you provide. If **all** New Jersey Department of Labor and Workforce Development requirements are not met, your income tax credit must be denied. You must then refile your claim with the Department of Labor and Workforce Development using their Form UC-9A, "Employee's Claim for Refund of Excess Contributions." Once your income tax credit for excess UI/WF/SWF contributions, DI contributions, and/or FLI contributions has been denied, it can **only** be claimed through the Department of Labor and Workforce Development.

Line 52 - Excess New Jersey UI/WF/SWF Withheld

Enter on Line 52 the excess unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions withheld from Line 4 of Form NJ-2450. Enclose Form NJ-2450 with your return.

Line 53 - Excess New Jersey Disability Insurance Withheld

Enter on Line 53 the excess disability insurance contributions withheld from Line 5 of Form NJ-2450. Enclose Form NJ-2450 with your return.

Line 54 - Excess New Jersey Family Leave Insurance Withheld

Enter on Line 54 the excess family leave insurance contributions withheld from Line 6 of Form NJ-2450. Enclose Form NJ-2450 with your return.

Line 55 - Total Payments and Credits

Add Lines 48 through 54 and enter the result on Line 55.

Amount You Owe or Overpayment (Lines 56 and 57)

Compare Lines 55 and 47.

- ♦ If Line 55 is less than Line 47, you have a balance due. Complete Line 56.
- ♦ If Line 55 is more than Line 47, you have an overpayment. Complete Line 57.

Line 56 - Amount You Owe

Subtract Line 55 (Total Payments/Credits) from Line 47 (Total Tax and Penalty) and enter the result on Line 56.

If you have a balance due, you may make a donation on Lines 59, 60, 61, 62, 63, and/or 64 by adding the amount of your donation to your payment.

Make your check or money order for the total amount payable to "State of New Jersey – TGI." Send your payment with the payment voucher in the same envelope with your return. Enter the amount of your payment in the boxes below the signature line on the front of the return.

You may also pay your 2015 New Jersey income taxes by electronic check (e-check) or credit card (Visa, American

continued

Line 56 - Amount You Owe - continued

Express, MasterCard, or Discover). See “How to Pay” on page 10. Fill in the oval below Line 56 if you are paying by e-check or credit card. Do not send in the payment voucher if you pay your taxes by e-check or credit card, and do not enter the amount of your payment on the front of the return.

NOTE: If the amount of tax you owe (Line 56) is more than \$400, you may want to increase your estimated payments or contact your employer for Form NJ-W4 to increase your withholdings to avoid future interest assessments.

Line 57 - Amount of Overpayment

Subtract Line 47 (Total Tax and Penalty) from Line 55 (Total Payments/Credits) and enter the result on Line 57.

Line 58 - Credit to Your 2016 Tax

Enter on Line 58 the amount of your overpayment that you wish to credit to your 2016 tax liability.

Contributions (Lines 59–64)

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

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

You may also make a donation to one of the following funds on Line 64:

- ◆ 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)

New for 2015

- ◆ Homeless Veterans Grant Fund (16)
- ◆ 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)

For more information on the funds, see page 3.

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

If you are making a donation on Line 64, 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 59, 60, 61, 62, 63, and/or 64, 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 65 - Total Deductions From Overpayment

Add any amounts on Lines 58, 59, 60, 61, 62, 63, and/or 64. Enter the result on Line 65.

Line 66 - Refund

Subtract Line 65 from Line 57 (Overpayment). Enter the result on Line 66. This is the amount of your refund.

Schedule A - Taxes Paid to Other Jurisdiction

Requirements. As a New Jersey resident, you may be eligible for a tax credit against your New Jersey income tax if you have income from sources outside New Jersey. To qualify, your income must be subject to **both** the New Jersey income tax and the income or wage tax imposed by another jurisdiction outside New Jersey for the same year. For this purpose, “jurisdiction” means any state of the United States or political subdivision of such state, including the District of Columbia. **Pennsylvania residents, see page 42.** No credit is permitted for taxes paid to the U.S. Government, Canada, Puerto Rico, or any foreign country or territory.

To receive the credit for taxes paid to another jurisdiction you must:

1. Complete Schedule A in its entirety. You may be required to complete more than one Schedule A in certain situations. See below.
2. Enclose Schedule A(s) with your NJ-1040 income tax return.

Completing More Than One Schedule A.

You must complete a separate Schedule A for each jurisdiction for which you are claiming a credit. You must also complete a separate Schedule A for each tax imposed by a jurisdiction.

- ♦ *Two or more jurisdictions (i.e., a state and political subdivision(s) therein) impose tax on the same income.* For example, when both a state and a city within that state tax the same income, you may have to complete and enclose a separate Schedule A for each jurisdiction. (See “Same Income Taxed by More Than One Jurisdiction” on page 42.)
- ♦ *Different jurisdictions impose tax on different income.* For example, if you had wages from State A and a gain from the sale of property from State B, you must complete a separate Schedule A for each state.

NOTE: New Jersey does not require that a copy of the income tax return(s) filed with the other jurisdiction(s) be enclosed with Form NJ-1040. However, you should retain complete copies of any returns filed with other jurisdiction(s). If your return is audited, you will be asked to provide:

- a) A complete copy of the income tax return(s) filed with the other jurisdiction(s) — if one was filed or required to be filed. If you filed electronically in the other jurisdiction, a copy of the Electronic Filing Income Tax Return *along with* schedules, worksheets, etc. which establish the nature and source of the income being taxed by the other jurisdiction must be submitted.
- b) If you participated in a composite return filed in another jurisdiction, you must submit a statement, on the filing entity’s letterhead, that lists the jurisdiction, your share of the gross income taxed by the other jurisdiction, and your share of the tax paid.
- c) If no return is required to be filed with the other jurisdiction, you must submit the following as applicable:
 - ♦ W-2 which lists the wage taxes paid and the name of the taxing jurisdiction.
 - ♦ A statement from the business entity which filed a tax return based on income that lists your share of the gross income taxed by the other jurisdiction, the name of the tax, and your share of the tax paid.

- ♦ *Same jurisdiction imposes more than one type of tax.* For example, if you had wages and business income from a city that imposes both a wage tax and a different tax on business income, you must complete one Schedule A for the wage tax and a separate Schedule A for the tax on business income.

Property Tax Deduction/Credit (Worksheet I). Schedule A provides taxpayers who are eligible for a property tax benefit with a method for calculating the credit for taxes paid to another jurisdiction both with and without the property tax deduction. If you are eligible to receive a property tax deduction/credit you must complete Schedule A for each jurisdiction for which you are claiming a credit for taxes paid. Then you must complete Worksheet I on page 43 to determine whether you receive a greater benefit from claiming the property tax deduction or taking the property tax credit.

If you are claiming a credit for taxes paid to another jurisdiction but you are not eligible for a property tax benefit (see page 33 for eligibility requirements), only complete Column B of Schedule A. Enter the amount from Line 9, Column B on

Line 41, Form NJ-1040. Make no entry on Lines 38 or 49, Form NJ-1040.

Line 1 - Income Properly Taxed by Both New Jersey and Other Jurisdiction

Enter on Line 1 the amount of gross income you received during the year after adjustments have been made by the other jurisdiction but before personal exemptions and standard and/or other itemized deductions are subtracted which also meets all the criteria listed on page 42. Also enter the name of the taxing jurisdiction in the space provided. Any income included on Line 1 of Schedule A must also be included on Line 2 since to be eligible for the credit, the same income must be taxed by **both** New Jersey and the other jurisdiction.

Include on Line 1 only amounts properly taxable by the other jurisdiction. In general, this includes compensation for services performed; net profits from a business, trade, or profession carried on in the other jurisdiction; S corporation or partnership income allocated to the other jurisdiction **but not allocated to New Jersey**; or income or gains from

Schedule A - continued

the ownership or sale of real or personal property in the other jurisdiction.

To be eligible for credit, the income entered on Line 1 must meet *all* of the following criteria:

1. The income must be taxed by **both** New Jersey and the other jurisdiction; and
2. The income must have been properly included and taxed as income by the other jurisdiction; and
3. The individual amount of each item of income taxed by the other jurisdiction cannot exceed the amount of that same item of income being taxed by New Jersey; and
4. The income cannot be deemed "Allocated to New Jersey."

Amounts received as interest, dividends, gains on sale of securities, and other income from intangible personal property such as savings accounts, stocks, bonds, and other securities, cannot be included on Line 1 unless (1) the income was derived from a business, trade, or profession carried on in the other jurisdiction, or (2) you are required to and file a resident return with the other jurisdiction as well as with New Jersey and report the income on both returns.

Do **not** include on Line 1:

- ♦ Income which is not subject to New Jersey income tax (even though the item(s) may be subject to tax by the other jurisdiction, e.g., unemployment compensation).
- ♦ Income which has been excluded or deducted in arriving at the income actually taxed in the other jurisdiction. Items such as IRA and Keogh contributions, employee business expenses, moving expenses, and alimony, if allowed as adjustments to income, would have been deducted from gross income.
- ♦ Income subject to tax by any foreign country, U.S. possession, or territory.

- ♦ If you are required to file a resident return in the other jurisdiction, any amount of S corporation income allocated to New Jersey.

Same Income Taxed by More Than One Jurisdiction. Income can only be reported once on Schedule A. When you pay tax to two jurisdictions on the same income, and the amount of income taxed by each jurisdiction is the same, complete only *one* Schedule A. When you pay tax to two jurisdictions on the same income and the amount of income taxed by each jurisdiction differs, you may be eligible to claim two credits. The first credit is based on the amount of income taxed by both jurisdictions, and the second credit is based only on the difference between the amounts taxed by the two jurisdictions.

For example, New Jersey taxed \$150,000 in business income of a business in city Y located in state Z. Both city Y and state Z taxed the business income. If state Z imposed \$8,200 tax on \$120,000 of income, and city Y imposed \$5,600 tax on \$140,000 of income, complete two Schedule As. Line 1, Schedule A of the first credit calculation will be \$120,000 (the amount of income taxed by both city Y and state Z). To determine the credit available on the \$120,000 which was jointly taxed, add together and enter in Box 9a, Line 9 the taxes paid to state Z (\$8,200) and the portion of the city Y tax on \$120,000 (\$4,800). (Do not use \$5,600 for the amount of city Y tax, since that is the tax paid on \$140,000 of income.) Compare the allowable credit calculated on Line 8, Schedule A to the amount in Box 9a (\$13,000). The credit allowed is the lesser of Line 8 or Box 9a. For the second Schedule A, the amount on Line 1 is \$20,000. This is the difference between the amount taxed by both city Y and state Z (\$120,000) on which a credit has already been calculated, and the amount taxed by city Y (\$140,000).

NOTE: When calculating the credit for income taxed by more than one jurisdiction and the actual tax paid to the other jurisdiction is less than the allowable credit, enter on Line 9, Box 9a of each Schedule A **only** the tax paid on the amount of income entered on Line 1. In the example above, Line 9, Box 9a of the second Schedule A would show \$800, the tax paid to city Y on \$20,000 of income, not \$5,600, the tax paid on \$140,000 of income.

Income From New York. New Jersey residents working in or earning taxable income from New York are often taxed on an amount less than their actual income earned in New York due to the many allowable New York income tax adjustments. New York determines the rate (% of tax) that will be imposed by including all the income earned as if the taxpayer was a resident. New York then computes the percentage of the New York source income by dividing the New York State income by the Federal income (worldwide income). The percentage is then multiplied by the total calculated tax liability, as if a resident, to determine the actual tax liability of the nonresident. When claiming credit for taxes paid to New York, Line 1, Schedule A of the NJ-1040 should reflect the "New York State Amount" actually taxed by New York from the New York IT-203. Certain adjustments may be necessary to determine the income actually taxed by New York State.

For New Jersey residents subject to the New York State income tax on lump-sum distributions, separate Schedule A calculations for taxes paid to New York State on first the ordinary income and second on taxes paid to New York State on the lump-sum distribution should be made to arrive at the total credit for taxes paid. Both Schedule As must be enclosed with your return.

Income From Pennsylvania. As a result of the Reciprocal Personal Income Tax Agreement between the Commonwealth of Pennsylvania and the State of New Jersey, compensation paid to New Jersey residents employed in Pennsylvania is not subject to the Pennsylvania income

Worksheet I
Which Property Tax Benefit to Use

	COLUMN A		COLUMN B																									
1. Tax. Enter amounts from Line 7, Schedule A, Columns A and B here.....	1.		1.																									
2. Credit for Taxes Paid to Other Jurisdiction. Enter amounts from Line 9, Schedule A, Columns A and B here. If you completed more than one Schedule A, enter the total of all Line 9 amounts (Columns A and B) in the corresponding column.....	2.		2.																									
3. Balance of Tax Due. Subtract line 2 from line 1 in each column.....	3.		3.																									
4. Subtract line 3, column A from line 3, column B and enter result here.....			4.																									
<p>5. Is the line 4 amount \$50 or more (\$25 if you and your spouse/civil union partner file separate returns but maintain the same principal residence)?</p> <p><input type="radio"/> Yes. You receive a greater tax benefit by taking the Property Tax Deduction. Make the following entries on Form NJ-1040.</p> <table border="0"> <tr> <td style="padding-right: 20px;"><i>Form NJ-1040</i></td> <td><i>Enter amount from:</i></td> </tr> <tr> <td>Line 38</td> <td>Line 5, Column A, Schedule A</td> </tr> <tr> <td>Line 39</td> <td>Line 6, Column A, Schedule A</td> </tr> <tr> <td>Line 40</td> <td>Line 7, Column A, Schedule A</td> </tr> <tr> <td>Line 41</td> <td>Line 2, Column A, Worksheet I</td> </tr> <tr> <td>Line 49</td> <td>Make no entry</td> </tr> </table> <p><input type="radio"/> No. You receive a greater tax benefit from the Property Tax Credit. (Part-year residents, see instructions on page 6 before answering “No.”) Make the following entries on Form NJ-1040.</p> <table border="0"> <tr> <td style="padding-right: 20px;"><i>Form NJ-1040</i></td> <td><i>Enter amount from:</i></td> </tr> <tr> <td>Line 38</td> <td>Make no entry</td> </tr> <tr> <td>Line 39</td> <td>Line 6, Column B, Schedule A</td> </tr> <tr> <td>Line 40</td> <td>Line 7, Column B, Schedule A</td> </tr> <tr> <td>Line 41</td> <td>Line 2, Column B, Worksheet I</td> </tr> <tr> <td>Line 49</td> <td>\$50 (\$25 if you and your spouse/civil union partner file separate returns but maintain the same principal residence). Part-year residents, see instructions on page 6.</td> </tr> </table> <p align="center">(Keep for your records)</p>					<i>Form NJ-1040</i>	<i>Enter amount from:</i>	Line 38	Line 5, Column A, Schedule A	Line 39	Line 6, Column A, Schedule A	Line 40	Line 7, Column A, Schedule A	Line 41	Line 2, Column A, Worksheet I	Line 49	Make no entry	<i>Form NJ-1040</i>	<i>Enter amount from:</i>	Line 38	Make no entry	Line 39	Line 6, Column B, Schedule A	Line 40	Line 7, Column B, Schedule A	Line 41	Line 2, Column B, Worksheet I	Line 49	\$50 (\$25 if you and your spouse/civil union partner file separate returns but maintain the same principal residence). Part-year residents , see instructions on page 6.
<i>Form NJ-1040</i>	<i>Enter amount from:</i>																											
Line 38	Line 5, Column A, Schedule A																											
Line 39	Line 6, Column A, Schedule A																											
Line 40	Line 7, Column A, Schedule A																											
Line 41	Line 2, Column A, Worksheet I																											
Line 49	Make no entry																											
<i>Form NJ-1040</i>	<i>Enter amount from:</i>																											
Line 38	Make no entry																											
Line 39	Line 6, Column B, Schedule A																											
Line 40	Line 7, Column B, Schedule A																											
Line 41	Line 2, Column B, Worksheet I																											
Line 49	\$50 (\$25 if you and your spouse/civil union partner file separate returns but maintain the same principal residence). Part-year residents , see instructions on page 6.																											

tax. Compensation means salaries, wages, tips, fees, commissions, bonuses, and other remuneration received for services rendered as an employee.

You may **not** claim a credit on Schedule A for taxes paid to Pennsylvania on compensation earned in Pennsylvania because these earnings are not subject to tax in Pennsylvania. If Pennsylvania income tax was withheld from your wages, you must file a Pennsylvania return to obtain a refund. To stop the withholding of Pennsylvania income tax, complete a Pennsylvania Employee’s Nonwithholding Application Certificate (Pennsylvania Form REV-419) and give it to your employer. You may obtain Form REV-419 from the Pennsylvania Department of Revenue (www.revenue.state.pa.us/).

The Reciprocal Agreement covers compensation only. If you are self-employed or receive other income (for example, gain from sale of property) which is taxable in both states, you may claim a credit for taxes paid to Pennsylvania on that income by completing Schedule A.

Income From Philadelphia or Other Pennsylvania Municipalities. The Reciprocal Agreement between Pennsylvania and New Jersey (see “Income From Pennsylvania” on page 42) does not apply to the wage or income tax imposed and collected by the City of Philadelphia or any other municipality in Pennsylvania. Therefore, income subject to both New Jersey income tax and any municipal wage or income tax may be included on Line 1, Schedule A.

The amount of income taxable to Philadelphia is sometimes different than the New Jersey State wages figure on the W-2 statement. To determine the proper amount of income to enter on Line 1 of Schedule A of the NJ-1040, you must divide the wage tax deducted from your pay by the Philadelphia tax rate as follows:

$$\frac{\text{Philadelphia Wage Tax Paid}}{\text{Philadelphia Wage Tax Rate}} = \text{Line 1, Sched. A}$$

Do not report at Line 1 an amount that is more than the amount reported at Line 14, NJ-1040 as Philadelphia wages.

Information about the Philadelphia wage tax rate is available on the Philadelphia Revenue Department’s website at www.phila.gov/revenue/.

Schedule A - continued

Sole Proprietorship or Partnership Income From Philadelphia. If you are a sole proprietor or partner in a partnership whose income is subject to Pennsylvania income tax and Philadelphia Business Income and Receipts Tax and Net Profits Tax, you must consider the taxes paid (based on income) to all jurisdictions when calculating the credit. The Philadelphia Business Income and Receipts Tax imposes two taxes, one based on income and one based on gross receipts. Only the tax imposed based on income qualifies for the credit calculation.

S Corporation Income. If you paid income taxes or wage taxes to another jurisdiction on your S corporation income and that income is also taxed in New Jersey for the same tax year, you may be eligible for a credit. No credit is allowed, however, for tax imposed by another jurisdiction on S corporation income which is allocated to New Jersey. Nor is a credit allowed for the amount of any taxes paid or accrued on or measured by profits or income imposed on or paid on behalf of a person other than you, whether or not you may be held liable for the tax. In addition, you may not claim a credit against New Jersey tax attributable to distributions. Distributions that are taxable to you as dividends or gains from disposition of property are intangible income and not subject to tax in the other jurisdiction.

Line 2 - Income Subject to Tax by New Jersey

Enter on Line 2 the amount of income reported on Line 28, Form NJ-1040 (New Jersey Gross Income).

Line 3 - Maximum Allowable Credit Percentage

Divide Line 2 into Line 1 and enter the percentage on Line 3. Carry your results to seven (7) decimal places, rounding up if the seventh place is 5 or more (i.e., .2412378 becomes 24.1238%). Since Line 1 can never be more than Line 2, the result will be 100% or less.

If you are not eligible to claim a property tax deduction or credit, only complete Column B to determine your credit for taxes paid to other jurisdictions. Total the amounts from Line 9, Column B of all Schedule As completed and enter that amount on Line 41, Form NJ-1040. Make no entry on Lines 38 or 49, Form NJ-1040.

Line 4 - Taxable Income

For each column, enter on Line 4 the amount of your taxable income from Line 36, Form NJ-1040.

Line 5 - Property Tax and Deduction

If you were a qualified homeowner or tenant during the tax year, you may be eligible for a property tax deduction or property tax credit. See instructions on page 33 to determine if you qualify. If you qualify, complete Line 5 as follows:

Box 5a. Enter in Box 5a your property taxes (or 18% of rent) due and paid during 2015 on your qualified residence from line 1 of Worksheet F (see page 34).

Column A (Line 5). Enter on Line 5 in Column A, your property tax deduction amount from line 2 of Worksheet F (see page 34).

Line 6 - New Jersey Taxable Income

For each column, subtract Line 5 from Line 4 and enter the result on Line 6.

Line 7 - Tax on Line 6 Amount

For each column, enter on Line 7 the amount of tax due on the income entered on Line 6. Use the Tax Table on page 53 or the Tax Rate Schedules on page 62 to calculate the amount of tax due.

If you are not eligible for a property tax benefit, and you are completing only Column B of Schedule A, the amount on Line 7, Column B should be the same as the amount you entered on Line 40, Form NJ-1040.

Line 8 - Allowable Credit

For each column, multiply the amount on Line 7 by the percentage on Line 3 and enter the result on Line 8.

Line 9 - Credit for Taxes Paid to Other Jurisdiction

Enter in Box 9a the total amount of income or wage tax paid to the other jurisdiction(s) on the amount of income shown on Line 1. Enter the total tax liability to the other jurisdiction from the other jurisdiction's tax return. If the other jurisdiction does not require the filing of a tax return, Box 9a of Schedule A may be the taxes withheld for the jurisdiction.

If you adjusted the income on Line 1 of this Schedule A because you had income taxed by more than one jurisdiction, enter only the tax paid on the adjusted amount shown on this Schedule. (See example on page 42.)

For each column, enter on Line 9 the lesser of Line 8, Allowable Credit, or the amount in Box 9a, amount of income or wage tax paid to the other jurisdiction(s) on the income shown on Line 1, Schedule A.

If you are eligible for a property tax deduction or credit, complete Worksheet I on page 43. Part-year residents, see instructions on page 6.

If you are not eligible for a property tax deduction or credit, enter the amount from Line 9, Column B, Schedule A on Line 41, Form NJ-1040 and leave Line 38 and Line 49 blank. If you completed more than one Schedule A, total the amounts from Line 9, Column B of all Schedule As and enter on Line 41.

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


Schedule B - Disposition of Property

Your portion of the gain or loss derived from the disposition of property owned by a sole proprietorship, partnership, an estate or trust or, in general, an S corporation is reportable as net profits from business on Line 17, distributive share of partnership income on Line 20, income from estates and trusts on Line 25, or net pro rata share of S corporation income on Line 21. For information regarding grantor trusts, see the reporting instructions for Line 25 on page 24.

Use Schedule B to report all other capital gains and income from the sale or exchange of any property. In arriving at your gain, you may deduct expenses of the sale and your basis in the property. The basis to be used for computing gain or loss is the cost or adjusted basis determined for Federal income tax purposes.

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

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

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

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

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 Tax Topic Bulletins GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*.

All gains derived from installment sales must be reported in the same year as reported for Federal income tax purposes. If the New Jersey basis differs from the Federal basis, a New Jersey installment sale calculation must be made and the New Jersey gain must be reported.

If the spaces provided are not sufficient, enclose a statement with the return listing any additional transactions along with Schedule B.

Sale of a Principal Residence. If you sell your principal residence, you may qualify to exclude up to \$250,000 (\$500,000 for certain married/civil union couples filing a joint return) of any gain from your income. Capital gain is computed in the same manner as for Federal income tax purposes. Any amount that is taxable for Federal purposes is taxable for New Jersey purposes.

You can claim the exclusion if, during the 5-year period ending on the date of the sale, you have:

1. Owned the home for at least 2 years (the ownership test); **and**
2. Lived in the home as your principal residence for at least 2 years (the use test).

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

You can exclude up to \$250,000 (\$500,000 for certain married/civil union couples filing a joint return) of gain from the sale of your principal residence if **both 1 and 2** below apply.

1. Neither you nor your spouse/civil union partner if filing a joint return is excluding gain from the sale of another home.
2. You or your spouse/civil union partner if filing a joint return owned and lived in the home for periods adding up to at least 2 years within the 5-year period ending on the date of sale.

If you are a married/civil union couple, filing a joint return, **both** you and your spouse/civil union partner must meet the use test to qualify for the \$500,000 exclusion.

If only one spouse/civil union partner meets the ownership and use tests, the qualified spouse/civil union partner can exclude up to \$250,000 of the gain when filing either a joint return or a married/CU partner, filing separate return.

You cannot exclude the gain on the sale of your principal residence if, during the 2-year period ending on the date of the sale, you sold another home at a gain and excluded all or part of that gain. If you cannot exclude the gain, you must include it in your income and complete Schedule B. However, you can claim a reduced exclusion if you sold the home due to a change in health or place of employment and you qualify for a reduced exclusion for Federal purposes.

Line 1 - List of Transactions

List at Line 1, Schedule B any New Jersey taxable transaction(s) as reported on your Federal Schedule D, indicating the gain or loss for each transaction in Column f. In listing the gain or loss on

Schedule B - continued

disposition of rental property, the New Jersey adjustment from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, Part 1, line 6 must be taken into consideration. Be sure to retain the completed worksheet for your records.

Do not include gains or losses from the sale of exempt obligations. For more information on tax-exempt obligations, see Tax Topic Bulletin GIT-5, *Exempt Obligations*.

The Gross Income Tax Act does not distinguish between active and passive losses, nor does it authorize carryback or carryforward of such losses when

reporting income on Form NJ-1040. You may deduct Federal passive losses in full in the year incurred against any gain within the **same category** of income, but only in the year that it occurred.

Line 2 - Capital Gains Distributions

Enter on Line 2 the total amount of all capital gains distributions from your Form 1099-DIV(s) or similar statement(s). Do not include capital gains from a "New Jersey Qualified Investment Fund" which are attributable to qualified exempt obligations or gains from mutual funds to the extent attributable to Federal obligations.

For more information on "New Jersey Qualified Investment Funds," see page 20.

Line 3 - Other Net Gains

Enter on Line 3 the total amount of net gains or income less net losses from disposition of property not included on Lines 1 or 2 of Schedule B.

Line 4 - Net Gains

Enter on Line 4 the total of the amounts listed on Line 1, Column f and Lines 2 and 3, netting gains with losses. Enter this amount on Line 18, Form NJ-1040. If the netted amount is a loss, enter zero here and make no entry on Line 18, Form NJ-1040.

2015 Schedule NJ-BUS-1

Schedule NJ-BUS-1 Business Income Summary Schedule

Part I - Net Profits From Business

Use Part I to report the net profits or loss from every business, trade, or profession in which you were engaged. If the spaces provided are not sufficient, enclose a statement with the return listing any additional businesses and the related profit or loss along with Schedule NJ-BUS-1.

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 income tax purposes.

To comply with New Jersey income tax law you must make the following adjustments to your Federal Schedule C (or C-EZ or F):

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) which 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 which is exempt for Federal purposes.
4. Deduct the remaining 50% of meal and entertainment expenses (that were disallowed on the Federal return).
5. Deduct your qualified contributions to a self-employed 401(k) plan. Contributions to a plan in excess of the Federal limits, which are not an allowable deduction for Federal tax purposes, are also not deductible for New Jersey purposes.
6. Add interest and dividends derived in the conduct of a trade or business.
7. Add or subtract income or losses derived in the conduct of a trade or business from rentals, royalties, patents, or copyrights.
8. Add or subtract gains or losses from the sale, exchange, or other disposition of the trade or business's property.

9. Add or subtract the net adjustment from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, Part 1, line 7. Be sure to retain the completed worksheet for your records.

10. Subtract the New Jersey allowable IRC Section 199 deduction, which must be calculated on Form 501-GIT, Domestic Production Activities Deduction.

Sole proprietors engaged in providing "primary care" medical and/or dental services at a qualified practice located in or within five miles of a designated Health Enterprise Zone (HEZ) may qualify for a deduction on Line 33. For information on eligibility requirements and how to calculate the HEZ deduction, see Technical Bulletin TB-56.

Anyone engaged in a business, trade, profession, or occupation in New Jersey must register with the State for tax purposes by filing a Business Registration Application, Form NJ-REG. Form NJ-REG may be filed online through the Division of Revenue and Enterprise Services' NJ Business Gateway Services at: www.state.nj.us/treasury/revenue/.

Schedule NJ-BUS-1 - continued

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 17, Form NJ-1040. **If the netted amount is a loss, make no entry on Line 17.**

Part II - Distributive Share of Partnership Income

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

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

Lines 1-3

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

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

Share of Partnership Income or (Loss). Enter your share of income or (loss) as reported to you by each partnership on Schedule NJK-1. The appropriate amount to enter appears on the schedule in 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 contained in Tax Topic Bulletin GIT-9P, *Income From Partnerships*. Be sure to retain the completed worksheet for your records.

Line 4

Add the amounts in the "Share of Partnership Income or (Loss)" column and enter the total on Line 4, netting income with losses. Enter this amount on Line 20, Form NJ-1040. **If the netted amount is a loss, make no entry on Line 20.**

Part III - Net Pro Rata Share of S Corporation Income

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

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

Lines 1-3

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

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

Pro Rata Share of S Corporation Income or (Usable Loss). Enter your share of each S corporation's income or (usable loss) as reported to you by the S corporation(s) 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 contained in Tax Topic Bulletin GIT-9S, *Income From S Corporations*. Be sure to retain the completed worksheet for your records.

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 21, Form NJ-1040. **If the netted amount is a loss, make no entry on Line 21.**

Part IV - Net Gains or Income From Rents, Royalties, Patents, and Copyrights

Your portion of net gains or losses derived from rents, royalties, patents, and copyrights from property owned by a sole proprietorship, partnership, an estate or trust or, in general, an S corporation is reportable as net profits from business in Part I, distributive share of partnership income in Part II, net pro rata share of S corporation income in Part III, or income from estates and trusts on Line 25, Form NJ-1040. For information regarding grantor trusts, see the reporting instructions for Line 25 on page 24.

Use Part IV to report all other net gains or income less net losses from rents, royalties, patents, and copyrights. If the spaces provided are not sufficient, enclose a statement with the return listing any additional property and income or loss along with Schedule NJ-BUS-1.

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

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

The Gross Income Tax Act does not distinguish between active and passive

continued

Schedule NJ-BUS-1 - continued

losses, nor does it authorize carryback or carryforward of such losses when reporting income on Form NJ-1040. Thus, you may deduct Federal passive losses in full in the year incurred against any gain within the **same category** of income.

Lines 1-3

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

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

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

Income or (Loss). Enter the gain or (loss) for each type of property. For rentals, in listing the income or loss for each rental property as determined on your Federal Schedule E, the New Jersey adjustments

from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, Part 1, lines 4 and 5 must be taken into consideration. Be sure to retain the completed worksheet for your records.

Line 4

Add the amounts in the "Income or (Loss)" column and enter the total on Line 4, netting gains with losses. Enter this amount on Line 22, Form NJ-1040. **If the netted amount is a loss, make no entry on Line 22.**

Assembling Your Return

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

- ♦ **Check your math.**
- ♦ **Sign and date your return (or property tax credit application).** Both spouses/civil union partners must sign a joint return.
- ♦ **Enclose** all supporting documents and schedules with the return including:
 - W-2s
 - 1099-Rs and 1099-MISCs that indicate NJ withholdings
 - If applicable, New Jersey Form(s): Schedules A, B, NJ-BUS-1 and NJ-BUS-2, NJ-630, NJ-1040-O, NJ-2210, NJ-2440, NJ-2450, GIT-317, 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)
 - Proof of age and/or disability the first time you claim the exemption(s) on your return or property tax credit application
 - Copy of your New Jersey Certificate of Domestic Partnership the first time you claim the exemption on your return or property tax credit application
 - If applicable, death certificate of a deceased taxpayer
 - Copy of Federal tax return to document income equal to or less than the filing threshold amount for the entire year for a part-year resident
 - 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
Form 3903 for moving expenses	
- ♦ **Balance due.** Complete the Payment Voucher, Form NJ-1040-V, and return it with your payment if paying by check or money order. Write your social security number on your check or money order. If you pay your taxes by check or money order, enter the amount of your payment in the boxes below the signature line on the front of the return. If paying by e-check or credit card, do not include the payment voucher, and do not enter the amount of your payment on the front of the return.
- ♦ **Use the return envelope** to mail Form NJ-1040 or NJ-1040-H with related enclosures, payment voucher, and check or money order. **Send only one return or property tax credit application per envelope.** On the flap of the envelope you will find two address labels. Choose the label that applies.
- ♦ **Keep a copy** of your return and all supporting documents or schedules.

Use of Form NJ-1040-H

If you were either a homeowner or a tenant and you meet the eligibility requirements for a property tax credit (see page 33), you qualify for a credit in the amount of \$50 (\$25 if you and your spouse/civil union partner file separate returns but maintain the same principal residence).

USE Form NJ-1040-H to apply for the credit only if you:

- ◆ Were 65 or older or blind or disabled on the last day of the tax year, and
- ◆ Have not filed and will not file a 2015 New Jersey resident income tax return (Form NJ-1040), and
- ◆ Had New Jersey gross income for 2015 of \$20,000 or less (\$10,000 or less if filing status is single or married/CU partner, filing separate return), and
- ◆ Did **not** own your principal residence in New Jersey on October 1, 2015.

DO NOT USE Form NJ-1040-H if you:

- ◆ Have filed or will file a New Jersey resident income tax return (Form NJ-1040), or
- ◆ Owned your principal residence in New Jersey on October 1, 2015, or
- ◆ Were under age 65 and not blind or disabled on the last day of the 2015 tax year, or
- ◆ Had New Jersey gross income for 2015 of more than \$20,000 (more than \$10,000 if filing status is single or married/CU partner, filing separate return).

Homeowner on October 1, 2015.

Form NJ-1040-H is not a Homestead Benefit Application. If you were a homeowner on October 1, 2015, and meet the eligibility requirements, your property tax credit will automatically be included with your homestead benefit, provided you file the homestead benefit application.

When to File

Residents have until April 18, 2016, to file Form NJ-1040-H for 2015.

Identification Section

Name and Address

Place the peel-off label from the front of this booklet in the name and address section at the top of the application. **Do not use the label if any of the information is incorrect.** If your label contains inaccurate information or you do not have a label, print or type your name (last name first), complete address, and zip code in the spaces provided. Also include your spouse's/civil union partner's name if filing jointly.



TAX TIP Fill in the "Change of Address" oval if your address has changed since you last filed a New Jersey return or if any of the address information on your label is incorrect.

Social Security Number

Your social security number(s) is not printed on your name and address label. **You must enter your social security number(s)** in the space provided on the application, one digit in each box. If your filing status is married/CU couple, filing joint return, remember to report both filers' numbers in the order in which the names are listed on the application.

If you (or your spouse/civil union partner) do not have a social security number, see "Social Security Number" on page 14 for more information.

County/Municipality Code

Enter your four-digit county/municipality code, one digit in each box, from the table on page 51. This code identifies the county and municipality of your current residence. The county and municipality codes in these instructions are for Division of Taxation purposes only.

If the local name of the place where you live is not listed, go to www.state.nj.us/infobank/locality.htm for a listing of local

names in the State and the county and municipality in which they are located.

Filing Status (Lines 1–5)

You must use the same filing status on your property tax credit application as you would have used if you had filed a New Jersey income tax return (Form NJ-1040). Indicate the appropriate filing status. Fill in only **one** oval. For more information on determining your filing status, see "Filing Status" on page 14.

NJ Residency Status (Line 6)

If you were a New Jersey resident for only part of the taxable year, list the month, day, and year your residency began and the month, day, and year it ended. List all months as two-digit numbers using 01 for January, 02 for February, 03 for March, etc. Enter the correct number for the beginning and ending months directly in the boxes containing the letter "M," one digit in each box.

List the days of the months as two-digit numbers beginning with 01 for the first day of the month and ending with 31 for the last day of the month. Enter the correct number for the beginning and ending dates directly in the boxes containing the letter "D," one digit in each box.

Calendar year filers should enter the number 15 for the year directly in the boxes containing the letter "Y," one digit in each box. Fiscal year filers should enter the appropriate year in the "Y" boxes.

Application Section

Age 65 or Older or Blind or Disabled (Lines 7a and 7b)

Line 7a — Age 65 or Older. Indicate whether you were 65 or older on the last day of the 2015 tax year. Fill in the appropriate oval to the right of "Yourself." If your filing status is married/CU couple, filing joint return, fill in the appropriate oval to the right of "Spouse/CU partner."

Proof of Age. The first time you (or your spouse/civil union partner) file a property tax credit application and indicate that you (or your spouse/civil union partner)

Application Section - continued

are 65 or older you must enclose proof of age such as a copy of a birth certificate, driver's license, or church records.

Line 7b — Blind or Disabled. Indicate whether you were eligible to claim a personal exemption as a blind or disabled taxpayer on the last day of the 2015 tax year. Fill in the appropriate oval to the right of "Yourself." If your filing status is married/CU couple, filing joint return, fill in the appropriate oval to the right of "Spouse/CU partner."

Proof of Disability. Disabled means total and permanent inability to engage in any substantial gainful activity because of any physical or mental impairment, including blindness. The first time you (or your spouse/civil union partner) file a property tax credit application and indicate that you (or your spouse/civil union partner) are blind or disabled you must enclose a copy of the doctor's certificate or other medical records evidencing legal blindness or total and permanent disability. This information need not be submitted each year provided there is no change in your condition.

Fill in the "Yes" ovals **only if you or your spouse/civil union partner meet the qualifications**; they do not apply to your dependents or domestic partner.

If you answer "No" to the questions at Line 7a and Line 7b for both yourself and your spouse/CU partner, do not file Form NJ-1040-H. If you were under age 65 and not blind or disabled on December 31, 2015, and you had New Jersey gross income for the entire year that was more than the filing threshold amount for your filing status (see chart on page 5), you must file Form NJ-1040 to claim either a property tax deduction or credit. If your New Jersey gross income was equal to or less than the filing threshold amount, you are not eligible for a property tax credit.

Homeowner on October 1, 2015 (Line 8)

If you owned and occupied a home in New Jersey that was your principal residence on October 1, 2015, and property taxes were paid on that dwelling, fill in "Yes." **If you answer "Yes" here, do not file Form NJ-1040-H.** If you are eligible and file for a 2015 homestead benefit, your property tax credit will automatically be included with your homestead benefit. Information about the 2015 homestead benefit will be posted on the Division's website (www.state.nj.us/treasury/taxation/) as it becomes available. Or you can call 1-888-238-1233.

Homeowner or Tenant During 2015 (Line 9)

Indicate whether at any time during 2015 you either owned or rented a dwelling in New Jersey that you occupied as your principal residence on which property taxes or rent were paid. **Fill in only one oval** to indicate whether during 2015 you were a homeowner, a tenant, both a homeowner and a tenant, or *neither* a homeowner nor a tenant. If you were a homeowner or a tenant (or both), you may be asked to provide proof of property taxes or rent paid on your principal residence at a later time.

If you answer "Neither" here, you are not eligible for a property tax credit. Do not file Form NJ-1040-H.

Line 10 - Gross Income


Enter on Line 10 the same income as you would have reported on Line 28 of your 2015 New Jersey income tax return (Form NJ-1040) if you had filed the return. **Part-year residents must enter their income from all sources for the entire year.**

NOTE: Social Security and Railroad Retirement benefits are exempt from New Jersey income tax and should not be reported as income on Line 10.

Do not complete Form NJ-1040-H if the amount on Line 10 is more than the filing threshold amount (see chart on page 5). You must file a New Jersey income tax return and claim either a property tax deduction or a property tax credit on Form NJ-1040.

Signatures

Sign and date your property tax credit application in blue or black ink. Both husband and wife/civil union partners must sign a joint application. The signature(s) on the form you file must be original; photocopied signatures are not acceptable. An application without the proper signatures cannot be processed and will be returned to you. This may result in a delay in payment of your property tax credit.

TAX TIP  Fill in the oval below the signature line and enclose a copy of the decedent's death certificate only if you want the check to be issued to the decedent's surviving spouse/civil union partner or estate (see page 11).

For information about authorizing the Division of Taxation to discuss your return and enclosures with your paid preparer, see "Preparer Authorization" on page 13.

Where to Mail Your Application

Use the return envelope to file Form NJ-1040-H. **Send only one application per envelope.** Use the return address label located on the flap of the envelope addressed to:

STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER – REFUNDS
PO Box 555
TRENTON NJ 08647-0555

Enter the appropriate four-digit number in the boxes below the social security number boxes on Form NJ-1040 and Form NJ-1040-H. These codes are for Division of Taxation purposes only. If the place where you live is not listed, see instructions on page 14.

Municipality	Code	Municipality	Code	Municipality	Code	Municipality	Code
ATLANTIC COUNTY							
Absecon City	0101	Ridgewood Village	0251	Gibbsboro Borough	0413	Nutley Township	0716
Atlantic City	0102	River Edge Borough	0252	Gloucester City	0414	Orange City	0717
Brigantine City	0103	River Vale Township	0253	Gloucester Township	0415	Roseland Borough	0718
Buena Borough	0104	Rochelle Park Township	0254	Haddon Township	0416	South Orange Village Twp.	0719
Buena Vista Township	0105	Rockleigh Borough	0255	Haddonfield Borough	0417	Verona Township	0720
Corbin City	0106	Rutherford Borough	0256	Haddon Heights Borough	0418	West Caldwell Township	0721
Egg Harbor City	0107	Saddle Brook Township	0257	Hi-Nella Borough	0419	West Orange Township	0722
Egg Harbor Township	0108	Saddle River Borough	0258	Laurel Springs Borough	0420		
Estell Manor City	0109	South Hackensack Twp.	0259	Lawnside Borough	0421	GLOUCESTER COUNTY	
Folsom Borough	0110	Teaneck Township	0260	Lindenwold Borough	0422	Clayton Borough	0801
Galloway Township	0111	Tenafly Borough	0261	Magnolia Borough	0423	Deptford Township	0802
Hamilton Township	0112	Teterboro Borough	0262	Merchantville Borough	0424	East Greenwich Township	0803
Hammonton Town	0113	Upper Saddle River Bor.	0263	Mount Ephraim Borough	0425	Elk Township	0804
Linwood City	0114	Waldwick Borough	0264	Oaklyn Borough	0426	Franklin Township	0805
Longport Borough	0115	Wallington Borough	0265	Pennsauken Township	0427	Glassboro Borough	0806
Margate City	0116	Washington Township	0266	Pine Hill Borough	0428	Greenwich Township	0807
Mullica Township	0117	Westwood Borough	0267	Pine Valley Borough	0429	Harrison Township	0808
Northfield City	0118	Woodcliff Lake Borough	0268	Runnemedede Borough	0430	Logan Township	0809
Pleasantville City	0119	Wood-Ridge Borough	0269	Somerdale Borough	0431	Mantua Township	0810
Port Republic City	0120	Wyckoff Township	0270	Stratford Borough	0432	Monroe Township	0811
Somers Point City	0121			Tavistock Borough	0433	National Park Borough	0812
Ventnor City	0122	BURLINGTON COUNTY		Voorhees Township	0434	Newfield Borough	0813
Weymouth Township	0123	Bass River Township	0301	Waterford Township	0435	Paulsboro Borough	0814
		Beverly City	0302	Winslow Township	0436	Pitman Borough	0815
		Bordentown City	0303	Woodlynne Borough	0437	South Harrison Township	0816
		Bordentown Township	0304			Swedesboro Borough	0817
		Burlington City	0305	CAPE MAY COUNTY			
		Burlington Township	0306	Avalon Borough	0501	Washington Township	0818
		Chesterfield Township	0307	Cape May City	0502	Wenonah Borough	0819
		Cinnaminson Township	0308	Cape May Point Borough	0503	West Deptford Township	0820
		Delanco Township	0309	Dennis Township	0504	Westville Borough	0821
		Delran Township	0310	Lower Township	0505	Woodbury City	0822
		Eastampton Township	0311	Middle Township	0506	Woodbury Heights Bor.	0823
		Edgewater Park Township	0312	North Wildwood City	0507	Woolwich Township	0824
		Evesham Township	0313	Ocean City	0508		
		Fieldsboro Borough	0314	Sea Isle City	0509	HUDSON COUNTY	
		Florence Township	0315	Stone Harbor Borough	0510	Bayonne City	0901
		Hainesport Township	0316	Upper Township	0511	East Newark Borough	0902
		Lumberton Township	0317	West Cape May Borough	0512	Guttenberg Town	0903
		Mansfield Township	0318	West Wildwood Borough	0513	Harrison Town	0904
		Maple Shade Township	0319	Wildwood City	0514	Hoboken City	0905
		Medford Township	0320	Wildwood Crest Borough	0515	Jersey City	0906
		Medford Lakes Borough	0321	Woodbine Borough	0516	Kearny Town	0907
		Moorestown Township	0322			North Bergen Township	0908
		Mount Holly Township	0323	CUMBERLAND COUNTY			
		Mount Laurel Township	0324	Bridgeton City	0601	Secaucus Town	0909
		New Hanover Township	0325	Commercial Township	0602	Union City	0910
		North Hanover Township	0326	Deerfield Township	0603	Weehawken Township	0911
		Palmyra Borough	0327	Downe Township	0604	West New York Town	0912
		Pemberton Borough	0328	Fairfield Township	0605		
		Pemberton Township	0329	Greenwich Township	0606	HUNTERDON COUNTY	
		Riverside Township	0330	Hopewell Township	0607	Alexandria Township	1001
		Riverton Borough	0331	Lawrence Township	0608	Bethlehem Township	1002
		Shamong Township	0332	Maurice River Township	0609	Bloomsbury Borough	1003
		Southampton Township	0333	Millville City	0610	Califon Borough	1004
		Springfield Township	0334	Shiloh Borough	0611	Clinton Town	1005
		Tabernacle Township	0335	Stow Creek Township	0612	Clinton Township	1006
		Washington Township	0336	Upper Deerfield Twp.	0613	Delaware Township	1007
		Westampton Township	0337	Vineland City	0614	East Amwell Township	1008
		Willingboro Township	0338			Flemington Borough	1009
		Woodland Township	0339	ESSEX COUNTY			
		Wrightstown Borough	0340	Belleville Township	0701	Franklin Township	1010
				Bloomfield Township	0702	Frenchtown Borough	1011
		CAMDEN COUNTY		Caldwell Borough Twp.	0703	Glen Gardner Borough	1012
		Audubon Borough	0401	Cedar Grove Township	0704	Hampton Borough	1013
		Audubon Park Borough	0402	East Orange City	0705	High Bridge Borough	1014
		Barrington Borough	0403	Essex Fells Twp.	0706	Holland Township	1015
		Bellmawr Borough	0404	Fairfield Township	0707	Kingwood Township	1016
		Berlin Borough	0405	Glen Ridge Bor. Twp.	0708	Lambertville City	1017
		Berlin Township	0406	Irvington Township	0709	Lebanon Borough	1018
		Brooklawn Borough	0407	Livingston Township	0710	Lebanon Township	1019
		Camden City	0408	Maplewood Township	0711	Milford Borough	1020
		Cherry Hill Township	0409	Millburn Township	0712	Raritan Township	1021
		Chesilhurst Borough	0410	Montclair Township	0713	Readington Township	1022
		Clementon Borough	0411	Newark City	0714	Stockton Borough	1023
		Collingswood Borough	0412	North Caldwell Bor.	0715	Tewksbury Township	1024
						Union Township	1025
						West Amwell Township	1026

Enter the appropriate four-digit number in the boxes below the social security number boxes on Form NJ-1040 and Form NJ-1040-H. These codes are for Division of Taxation purposes only. If the place where you live is not listed, see instructions on page 14.

Municipality	Code	Municipality	Code	Municipality	Code	Municipality	Code
MERCER COUNTY		Monmouth Beach Borough	1334	Lavallette Borough	1516	Watchung Borough	1821
East Windsor Township	1101	Neptune City Borough	1336	Little Egg Harbor Twp.	1517	SUSSEX COUNTY	
Ewing Township	1102	Neptune Township	1335	Long Beach Township	1518	Andover Borough	1901
Hamilton Township	1103	Ocean Township	1337	Manchester Township	1519	Andover Township	1902
Hightstown Borough	1104	Oceanport Borough	1338	Mantoloking Borough	1520	Branchville Borough	1903
Hopewell Borough	1105	Red Bank Borough	1339	Ocean Gate Borough	1522	Byram Township	1904
Hopewell Township	1106	Roosevelt Borough	1340	Ocean Township	1521	Frankford Township	1905
Lawrence Township	1107	Rumson Borough	1341	Pine Beach Borough	1523	Franklin Borough	1906
Pennington Borough	1108	Sea Bright Borough	1342	Plumsted Township	1524	Fredon Township	1907
Princeton	1114	Sea Girt Borough	1343	Point Pleasant Borough	1525	Green Township	1908
Robbinsville Township	1112	Shrewsbury Borough	1344	Pt. Pleasant Beach Bor.	1526	Hamburg Borough	1909
Trenton City	1111	Shrewsbury Township	1345	Seaside Heights Borough	1527	Hampton Township	1910
West Windsor Township	1113	Spring Lake Borough	1347	Seaside Park Borough	1528	Hardyston Township	1911
MIDDLESEX COUNTY		Spring Lake Heights Bor.	1348	Ship Bottom Borough	1529	Hopatcong Borough	1912
Carteret Borough	1201	Tinton Falls Borough	1349	South Toms River Bor.	1530	Lafayette Township	1913
Cranbury Township	1202	Union Beach Borough	1350	Stafford Township	1531	Montague Township	1914
Dunellen Borough	1203	Upper Freehold Township	1351	Surf City Borough	1532	Newton Town	1915
East Brunswick Township	1204	Wall Township	1352	Toms River Township	1508	Ogdensburg Borough	1916
Edison Township	1205	West Long Branch Boro	1353	Tuckerton Borough	1533	Sandyston Township	1917
Helmetta Borough	1206	MORRIS COUNTY		PASSAIC COUNTY		Sparta Township	1918
Highland Park Borough	1207	Boonton Town	1401	Bloomington Borough	1601	Stanhope Borough	1919
Jamesburg Borough	1208	Boonton Township	1402	Clifton City	1602	Stillwater Township	1920
Metuchen Borough	1209	Butler Borough	1403	Haledon Borough	1603	Sussex Borough	1921
Middlesex Borough	1210	Chatham Borough	1404	Hawthorne Borough	1604	Vernon Township	1922
Milltown Borough	1211	Chatham Township	1405	Little Falls Township	1605	Walpack Township	1923
Monroe Township	1212	Chester Borough	1406	North Haledon Borough	1606	Wantage Township	1924
New Brunswick City	1213	Chester Township	1407	Passaic City	1607	UNION COUNTY	
North Brunswick Twp.	1214	Denville Township	1408	Paterson City	1608	Berkeley Heights Twp.	2001
Old Bridge Township	1215	Dover Town	1409	Pompton Lakes Borough	1609	Clark Township	2002
Perth Amboy City	1216	East Hanover Township	1410	Prospect Park Borough	1610	Cranford Township	2003
Piscataway Township	1217	Florham Park Borough	1411	Ringwood Borough	1611	Elizabeth City	2004
Plainsboro Township	1218	Hanover Township	1412	Totowa Borough	1612	Fanwood Borough	2005
Sayreville Borough	1219	Harding Township	1413	Wanaque Borough	1613	Garwood Borough	2006
South Amboy City	1220	Jefferson Township	1414	Wayne Township	1614	Hillside Township	2007
South Brunswick Twp.	1221	Kinnelon Borough	1415	West Milford Township	1615	Kenilworth Borough	2008
South Plainfield Bor.	1222	Lincoln Park Borough	1416	Woodland Park Borough	1616	Linden City	2009
South River Borough	1223	Long Hill Township	1430	SALEM COUNTY		Mountainside Borough	2010
Spotswood Borough	1224	Madison Borough	1417	Alloway Township	1701	New Providence Borough	2011
Woodbridge Township	1225	Mendham Borough	1418	Carneys Point Township	1702	Plainfield City	2012
MONMOUTH COUNTY		Mendham Township	1419	Elmer Borough	1703	Rahway City	2013
Aberdeen Township	1301	Mine Hill Township	1420	Elsinboro Township	1704	Roselle Borough	2014
Allenhurst Borough	1302	Montville Township	1421	Lower Alloways Crk. Twp.	1705	Roselle Park Borough	2015
Allentown Borough	1303	Morris Plains Borough	1423	Mannington Township	1706	Scotch Plains Township	2016
Asbury Park City	1304	Morris Township	1422	Oldmans Township	1707	Springfield Township	2017
Atlantic Highlands Bor.	1305	Morristown Town	1424	Penns Grove Borough	1708	Summit City	2018
Avon-by-the-Sea Bor.	1306	Mountain Lakes Borough	1425	Pennsville Township	1709	Union Township	2019
Belmar Borough	1307	Mt. Arlington Borough	1426	Pilesgrove Township	1710	Westfield Town	2020
Bradley Beach Borough	1308	Mt. Olive Township	1427	Pittsgrove Township	1711	Winfield Township	2021
Brielle Borough	1309	Netcong Borough	1428	Quinton Township	1712	WARREN COUNTY	
Colts Neck Township	1310	Parsippany-Troy Hills Twp.	1429	Salem City	1713	Allamuchy Township	2101
Deal Borough	1311	Pequanock Township	1431	Upper Pittsgrove Twp.	1714	Alpha Borough	2102
Eatontown Borough	1312	Randolph Township	1432	Woodstown Borough	1715	Belvidere Town	2103
Englishtown Borough	1313	Riverdale Borough	1433	SOMERSET COUNTY		Blairstown Township	2104
Fair Haven Borough	1314	Rockaway Borough	1434	Bedminster Township	1801	Franklin Township	2105
Farmingdale Borough	1315	Rockaway Township	1435	Bernards Township	1802	Frelinghuysen Township	2106
Freehold Borough	1316	Roxbury Township	1436	Bernardsville Borough	1803	Greenwich Township	2107
Freehold Township	1317	Victory Gardens Borough	1437	Bound Brook Borough	1804	Hackettstown Town	2108
Hazlet Township	1318	Washington Township	1438	Branchburg Township	1805	Hardwick Township	2109
Highlands Borough	1319	Wharton Borough	1439	Bridgewater Township	1806	Harmony Township	2110
Holmdel Township	1320	OCEAN COUNTY		Far Hills Borough	1807	Hope Township	2111
Howell Township	1321	Barneget Township	1501	Franklin Township	1808	Independence Township	2112
Interlaken Borough	1322	Barneget Light Borough	1502	Green Brook Township	1809	Knowlton Township	2113
Keansburg Borough	1323	Bay Head Borough	1503	Hillsborough Township	1810	Liberty Township	2114
Keyport Borough	1324	Beach Haven Borough	1504	Manville Borough	1811	Lopatcong Township	2115
Lake Como Borough	1346	Beachwood Borough	1505	Millstone Borough	1812	Mansfield Township	2116
Little Silver Borough	1325	Berkeley Township	1506	Montgomery Township	1813	Oxford Township	2117
Loch Arbour Village	1326	Brick Township	1507	North Plainfield Borough	1814	Phillipsburg Town	2119
Long Branch City	1327	Eagleswood Township	1509	Peapack & Gladstone Bor.	1815	Pohatcong Township	2120
Manalapan Township	1328	Harvey Cedars Borough	1510	Raritan Borough	1816	Washington Borough	2121
Manasquan Borough	1329	Island Heights Borough	1511	Rocky Hill Borough	1817	Washington Township	2122
Marlboro Township	1330	Jackson Township	1512	Somerville Borough	1818	White Township	2123
Matawan Borough	1331	Lacey Township	1513	South Bound Brook Bor.	1819		
Middletown Township	1332	Lakehurst Borough	1514	Warren Township	1820		
Millstone Township	1333	Lakewood Township	1515				

2015 New Jersey Tax Table

Use this table if your New Jersey taxable income on Line 39 is less than \$100,000. If your taxable income is \$100,000 or more, you must use the Tax Rate Schedules on page 62 of this booklet.

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 39 of Form NJ-1040 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 40 of Form NJ-1040.

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

***Filing Status:**

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

2015 NEW JERSEY TAX TABLE (NJ-1040)

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

2015 NEW JERSEY TAX TABLE (NJ-1040) – Continued

Table with 16 columns: If Line 39 (New Jersey Taxable Income) Is, And You Checked Filing Status Line, and corresponding tax amounts for brackets 4,000 to 15,000. Includes sub-headers for 'At Least' and 'But Less Than' values.

2015 NEW JERSEY TAX TABLE (NJ-1040) – Continued

If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (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—	
16,000				19,000				22,000				25,000			
16,000	16,050	224	224	19,000	19,050	266	266	22,000	22,050	315	315	25,000	25,050	368	368
16,050	16,100	225	225	19,050	19,100	267	267	22,050	22,100	316	316	25,050	25,100	369	369
16,100	16,150	226	226	19,100	19,150	268	268	22,100	22,150	317	317	25,100	25,150	370	370
16,150	16,200	226	226	19,150	19,200	268	268	22,150	22,200	318	318	25,150	25,200	371	371
16,200	16,250	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
17,000				20,000				23,000				26,000			
17,000	17,050	238	238	20,000	20,050	280	280	23,000	23,050	333	333	26,000	26,050	385	385
17,050	17,100	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
18,000				21,000				24,000				27,000			
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

2015 NEW JERSEY TAX TABLE (NJ-1040) - Continued

If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (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—	
28,000				31,000				34,000				37,000			
28,000	28,050	420	420	31,000	31,050	473	473	34,000	34,050	525	525	37,000	37,050	613	578
28,050	28,100	421	421	31,050	31,100	474	474	34,050	34,100	526	526	37,050	37,100	615	579
28,100	28,150	422	422	31,100	31,150	475	475	34,100	34,150	527	527	37,100	37,150	617	580
28,150	28,200	423	423	31,150	31,200	476	476	34,150	34,200	528	528	37,150	37,200	619	581
28,200	28,250	424	424	31,200	31,250	476	476	34,200	34,250	529	529	37,200	37,250	620	581
28,250	28,300	425	425	31,250	31,300	477	477	34,250	34,300	530	530	37,250	37,300	622	582
28,300	28,350	426	426	31,300	31,350	478	478	34,300	34,350	531	531	37,300	37,350	624	583
28,350	28,400	427	427	31,350	31,400	479	479	34,350	34,400	532	532	37,350	37,400	626	584
28,400	28,450	427	427	31,400	31,450	480	480	34,400	34,450	532	532	37,400	37,450	627	585
28,450	28,500	428	428	31,450	31,500	481	481	34,450	34,500	533	533	37,450	37,500	629	586
28,500	28,550	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
29,000				32,000				35,000				38,000			
29,000	29,050	438	438	32,000	32,050	490	490	35,000	35,050	543	543	38,000	38,050	648	595
29,050	29,100	439	439	32,050	32,100	491	491	35,050	35,100	545	544	38,050	38,100	650	596
29,100	29,150	440	440	32,100	32,150	492	492	35,100	35,150	547	545	38,100	38,150	652	597
29,150	29,200	441	441	32,150	32,200	493	493	35,150	35,200	549	546	38,150	38,200	654	598
29,200	29,250	441	441	32,200	32,250	494	494	35,200	35,250	550	546	38,200	38,250	655	599
29,250	29,300	442	442	32,250	32,300	495	495	35,250	35,300	552	547	38,250	38,300	657	600
29,300	29,350	443	443	32,300	32,350	496	496	35,300	35,350	554	548	38,300	38,350	659	601
29,350	29,400	444	444	32,350	32,400	497	497	35,350	35,400	556	549	38,350	38,400	661	602
29,400	29,450	445	445	32,400	32,450	497	497	35,400	35,450	557	550	38,400	38,450	662	602
29,450	29,500	446	446	32,450	32,500	498	498	35,450	35,500	559	551	38,450	38,500	664	603
29,500	29,550	447	447	32,500	32,550	499	499	35,500	35,550	561	552	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
30,000				33,000				36,000				39,000			
30,000	30,050	455	455	33,000	33,050	508	508	36,000	36,050	578	560	39,000	39,050	683	613
30,050	30,100	456	456	33,050	33,100	509	509	36,050	36,100	580	561	39,050	39,100	685	614
30,100	30,150	457	457	33,100	33,150	510	510	36,100	36,150	582	562	39,100	39,150	687	615
30,150	30,200	458	458	33,150	33,200	511	511	36,150	36,200	584	563	39,150	39,200	689	616
30,200	30,250	459	459	33,200	33,250	511	511	36,200	36,250	585	564	39,200	39,250	690	616
30,250	30,300	460	460	33,250	33,300	512	512	36,250	36,300	587	565	39,250	39,300	692	617
30,300	30,350	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

2015 NEW JERSEY TAX TABLE (NJ-1040) – Continued

Table with multiple columns: If Line 39 (New Jersey Taxable Income) Is —, And You Checked Filing Status Line —, If Line 39 (New Jersey Taxable Income) Is —, And You Checked Filing Status Line —, If Line 39 (New Jersey Taxable Income) Is —, And You Checked Filing Status Line —, If Line 39 (New Jersey Taxable Income) Is —, And You Checked Filing Status Line —. Rows include tax brackets such as 40,000-40,950, 41,000-41,950, 42,000-42,950, 43,000-43,950, 44,000-44,950, 45,000-45,950, 46,000-46,950, 47,000-47,950, 48,000-48,950, 49,000-49,950, 50,000-50,950, 51,000-51,950, and 52,000.

2015 NEW JERSEY TAX TABLE (NJ-1040) – Continued

Table with columns for 'If Line 39 (New Jersey Taxable Income) Is', 'And You Checked Filing Status Line', and 'Your Tax Is'. Rows are organized into sections for tax amounts 52,000-52,950, 53,000-53,950, 54,000-54,950, 55,000-55,950, 56,000-56,950, 57,000-57,950, 58,000-58,950, 59,000-59,950, 60,000-60,950, 61,000-61,950, 62,000-62,950, 63,000-63,950, and 64,000-64,950.

2015 NEW JERSEY TAX TABLE (NJ-1040) – Continued

If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (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—			
64,000				67,000				70,000				73,000			
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
65,000				68,000				71,000				74,000			
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
66,000				69,000				72,000				75,000			
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

2015 NEW JERSEY TAX TABLE (NJ-1040) – Continued

Table with 16 columns: If Line 39 (New Jersey Taxable Income) Is, And You Checked Filing Status Line, If Line 39 (New Jersey Taxable Income) Is, And You Checked Filing Status Line, If Line 39 (New Jersey Taxable Income) Is, And You Checked Filing Status Line, If Line 39 (New Jersey Taxable Income) Is, And You Checked Filing Status Line, If Line 39 (New Jersey Taxable Income) Is, And You Checked Filing Status Line. Rows include tax brackets from 76,000 to 89,950.

2015 NEW JERSEY TAX TABLE (NJ-1040) – Continued

If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (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—	
88,000				91,000				94,000				97,000			
88,000	88,050	3,481	2,088	91,000	91,050	3,672	2,254	94,000	94,050	3,863	2,420	97,000	97,050	4,054	2,586
88,050	88,100	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
89,000				92,000				95,000				98,000			
89,000	89,050	3,545	2,144	92,000	92,050	3,736	2,309	95,000	95,050	3,927	2,475	98,000	98,050	4,118	2,641
89,050	89,100	3,548	2,146	92,050	92,100	3,739	2,312	95,050	95,100	3,930	2,478	98,050	98,100	4,121	2,644
89,100	89,150	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
90,000				93,000				96,000				99,000			
90,000	90,050	3,608	2,199	93,000	93,050	3,799	2,365	96,000	96,050	3,991	2,530	99,000	99,050	4,182	2,696
90,050	90,100	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	2,417	96,950	97,000	4,051	2,583	99,950	100,000	4,242	2,749

New Jersey Tax Rate Schedules 2015

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

Table A

		STEP 1	STEP 2	STEP 3	
If Taxable Income (Line 39) is:		Enter Line 39	Multiply Line 39 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	and over	_____	× .0897 = _____	– \$15,126.25 = _____	

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 39) is:		Enter Line 39	Multiply Line 39 by:	Subtract	Your Tax
Over	But not over				
\$ 0	\$ 20,000	_____	× .014 = _____	– \$ 0 = _____	
\$ 20,000	\$ 50,000	_____	× .0175 = _____	– \$ 70.00 = _____	
\$ 50,000	\$ 70,000	_____	× .0245 = _____	– \$ 420.00 = _____	
\$ 70,000	\$ 80,000	_____	× .035 = _____	– \$ 1,154.50 = _____	
\$ 80,000	\$150,000	_____	× .05525 = _____	– \$ 2,775.00 = _____	
\$150,000	\$500,000	_____	× .0637 = _____	– \$ 4,042.50 = _____	
\$500,000	and over	_____	× .0897 = _____	– \$17,042.50 = _____	

When You Need Information...

by phone...

Call our Automated Tax Information System

1-800-323-4400 — (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 message system.
- ◆ Get information on 2015 refunds from ARIS, our Automated Refund Inquiry System, 7 days a week (hours may vary).

Contact our Customer Service Center

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

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 at:

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

You can also reach us by email with general State tax questions at:

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:

www.state.nj.us/treasury/taxation/listservic.shtml

in person...

Visit a New Jersey Division of Taxation Regional Office

Regional offices provide individual assistance at various locations throughout the State. Call the Automated Tax Information System or visit our website for the address of the regional office 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:
www.state.nj.us/treasury/taxation/forms.shtml
- ◆ Write to: NJ Division of Taxation
Taxpayer Forms Services
PO Box 269
Trenton, NJ 08695-0269

Who Can Help...

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.

New Jersey Earned Income Tax Credit...

Call the Customer Service Center

609-292-6400 — For information, 8:30 a.m. to 4:30 p.m., Monday through Friday (except State holidays).

NJ TaxTalk

TaxTalk is the portion of the Automated Tax Information System (ATIS) that provides recorded information to callers on a variety of New Jersey tax topics. Callers will have the opportunity, after certain topics, to request a form or publication pertaining to that topic. TaxTalk is available 24 hours a day, 7 days a week.

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

TaxTalk — Topic Codes

NJ INCOME TAX INFORMATION FOR INDIVIDUALS

Filing Your New Jersey Return

- 100 Who Must File
- 101 Military Personnel Resident Defined & Income Tax Filing Requirements
- 102 Military Personnel Nonresident Defined & Income Tax Filing Requirements
- 103 How and When to File an Extension
- 104 Military Extensions
- 105 How and When to Amend
- 106 Penalties, Interest & Collection Fees
- 108 Who is Required to Make Estimated Tax Payments
- 110 Interest on Underpayment of Estimated Tax Payments

- 112 Pennsylvania Residents Working in New Jersey/New Jersey Residents Working in Pennsylvania
- 114 Nonresidents
- 115 Nonresidents: Estimated Tax on Income From the Sale or Transfer of New Jersey Real Estate
- 116 Mailing Your Return With Refunds or No Tax Due
- 118 Mailing Your Return With Payments Due
- 119 Mailing Your Property Tax Credit Applications Only (Without NJ-1040 Tax Returns)
- 120 How to Pay

Completing Your New Jersey Return

- 121 Social Security Number
- 122 Filing Status
- 123 Civil Union Partners
- 124 Part-Year Residents
- 128 Deceased Taxpayers
- 130 Personal Exemptions
- 131 Domestic Partnership Exemption
- 132 Dependent Exemptions
- 133 Dependents Attending Colleges Exemptions
- 134 New Jersey Earned Income Tax Credit
- 135 Property Tax Deduction or Credit
- 136 Deductions
- 138 Reporting Wages
- 140 Nontaxable Income

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- 142 Reporting Capital Gain Income
- 143 Reporting a Gain From the Sale of a Principal Residence
- 144 Reporting Net Profits From Your Business
- 145 Reporting Distributive Share of Partnership Income
- 146 Reporting Net Pro Rata Share of S Corporation Income
- 147 Use Tax Due on Out-of-State Purchases
- 148 Withholdings and Payments
- 150 Claiming Credit for Income or Wage Tax Paid to Another Jurisdiction
- 152 Claiming Excess Unemployment and Disability

Pension and IRA Information

- 154 Pension Income
- 156 Pension Exclusion
- 157 Employer Post-Retirement Contributions to Section 403(b) Plan
- 158 IRA Distributions
- 160 Establishing Your Roth IRA
- 162 Qualified Distributions From a Roth IRA
- 164 Nonqualified Distributions From a Roth IRA

NJ PROPERTY TAX RELIEF PROGRAMS

Homestead Benefit

- 228 General Information on the Homestead Benefit for Homeowners
- 231 Homestead Benefit Amounts for Homeowners
- 233 How to Check the Status of Your Homestead Benefit

Senior Freeze/Property Tax Reimbursement

- 216 General Information on the Senior Freeze/Property Tax Reimbursement
- 218 Eligibility Requirements
- 220 How to Apply for a Senior Freeze/Property Tax Reimbursement

Property Tax Deduction or Credit

- 224 General Information on the Property Tax Deduction or Credit

PAPERLESS FILING PROGRAMS

New Jersey WebFile

- 300 NJ WebFile

New Jersey E-File

- 304 NJ E-File

NJ TAX AND FEE INFORMATION FOR BUSINESSES

Business Registration

- 400 Starting a Business in NJ
- 401 How to File Taxes and Fees by Phone or Online

- 402 Small Business Workshops
- 404 Electing S Corporation Status
- 410 Ending Your Tax Registration in New Jersey

Income Tax Withholding Information for Businesses

- 412 Reporting and Remitting NJ Income Tax Withheld
- 414 Reconciling Tax Withheld With Form NJ-W-3
- 416 Employee's Withholding Allowance Certificates, Forms W-4 and NJ-W-4
- 420 Withholding New Jersey Income Taxes
- 421 Withholding New Jersey Income Taxes for Contractor Services
- 422 Penalties, Interest & Collection Fees

Sales and Use Tax Information for Businesses

- 424 Collecting Sales Tax
- 426 Use Tax
- 428 Annual Use Tax
- 429 New Jersey Sales and Use Tax EZ File Systems for Filing Forms ST-50/ST-51
- 430 Filing Forms ST-50/ST-51
- 432 What to Do if You Don't Have a Form
- 434 Penalties, Interest & Collection Fees
- 436 Contractors
- 438 Making Mail-Order and Internet Sales
- 442 Urban Enterprise Zone

Lease and Rental Information for Businesses

- 444 Lease and Rental Transactions
- 448 Domestic Security Fee

Other Fees and Taxes

- 449 9-1-1 System and Emergency Response Fee
- 454 Domestic Security Fee
- 456 Hotel/Motel State Occupancy Fee and Municipal Occupancy Tax
- 458 Litter Control Fee
- 459 Motor Vehicle Tire Fee

CORPORATIONS & PARTNERSHIPS

Corporations

- 501 Starting a Corporation
- 502 Filing Responsibilities
- 503 Consequences of Not Dissolving a Corporation
- 504 Tax Rates and Accounting Periods
- 506 Electing S Corporation Status

Partnerships

- 508 Partnership Information
- 510 Partnership Filing Requirements
- 511 Prepayment of Partnership Filing Fee

INFORMATION FOR INDIVIDUALS ON SALES & USE TAX AND STATE FEES

General Information on Sales and Use Tax for Individuals

- 600 General Information on Sales and Use Tax for Individuals

Out-of-State Purchases

- 602 Out-of-State Purchases

Mail Orders and Internet Purchases

- 604 Mail Orders and Internet Purchases

Home Improvements

- 606 Home Improvements

Taxability of Leases and Rentals

- 608 Taxability of Leases and Rentals

Other Fees and Taxes

- 609 9-1-1 System and Emergency Response Fee
- 610 Atlantic City Luxury Tax, Sales Tax, and Other Fees
- 612 Atlantic City Casino Hotel Parking Fee
- 614 Cape May County Tourism Tax and Assessment
- 618 Domestic Security Fee
- 620 Hotel/Motel State Occupancy Fee and Municipal Occupancy Tax
- 621 Motor Vehicle Tire Fee

OTHER NJ TAX INFORMATION

New Jersey Division of Taxation Regional Offices

- 702 Camden Office
- 704 Fair Lawn Office
- 705 Neptune Office
- 706 Newark Office
- 708 Northfield Office
- 710 Somerville Office
- 712 Trenton Office

Income Tax Refund Information

- 713 How to Check the Status of Your Income Tax Refund

Other Ways to Contact the Division

- 714 Other Ways to Contact the Division

Taxpayers' Bill of Rights

- 718 Taxpayers' Bill of Rights

CATCH Program/Citizens Against Tax Cheats

- 720 CATCH Program

Inheritance and Estate Tax

- 722 Inheritance and Estate Tax

Identity Theft

- 726 Identity Theft

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NJFastFile

file electronically — skip the paper

NJWebFile

Use your computer to file your return.

Visit www.njwebfile.com to prepare your return on our secure website. There's nothing to buy and there are no filing fees.

NJE-File

Use your tax software or ask your tax preparer.

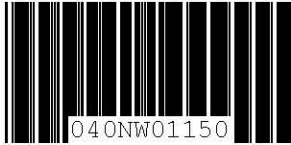
If you're having a tax preparer do your Federal and State income tax returns, ask to have them filed electronically. You can also do it yourself through an online tax preparation website or by using off-the-shelf tax software.

NJFill'nFile

Use your computer to file a PDF of your return.

Use our free Fill'nFile PDF form to file your return. Completing the Fill'nFile return is like filling out a paper form and then submitting it electronically.

**NJ-1040NR
2015**



STATE OF NEW JERSEY

INCOME TAX - NONRESIDENT RETURN

For Taxable Year January 1, 2015 - December 31, 2015

Or Other Taxable Year Beginning _____, 2015

Ending _____, 20____

5-N

Check box if application for Federal extension is attached or enter confirmation number _____

FOR PRIVACY ACT NOTIFICATION SEE INSTRUCTIONS	Your Social Security Number	Last Name, First Name and Initial (Joint filers enter first name and initial of each - Enter spouse/CU partner last name ONLY if different)			Place label on form if all preprinted information is correct. Otherwise, print or type your name and address.
	Spouse's/CU Partner's Social Security Number	Home Address (Number and Street, Incl. apt. # or rural route) Change of Address <input type="checkbox"/>			
	↑ You must enter your SSN(s) above ↑	City, Town, Post Office	State	Zip Code	
	State of Residency (outside NJ)				

NJ RESIDENCY STATUS If you were a New Jersey resident for ANY part of the taxable year, give the period of New Jersey residency. From _____ To _____
MONTH DAY YEAR MONTH DAY YEAR

FOR PRIVACY ACT NOTIFICATION SEE INSTRUCTIONS	Filing Status (Check only ONE box)		EXEMPTIONS	6. Regular <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner <input type="checkbox"/> Domestic Partner	6	
	1. <input type="checkbox"/> Single			7. Age 65 or Over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner	7	
	2. <input type="checkbox"/> Married/CU Couple, filing joint return			8. Blind or Disabled <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner	8	
	3. <input type="checkbox"/> Married/CU Partner, filing separate return			9. Number of your qualified dependent children		9
	Name and SSN of Spouse/CU Partner			10. Number of other dependents		10
	<input type="checkbox"/> Head of household			11. Dependents attending colleges (See Instr. page 13)	11	
	<input type="checkbox"/> Qualifying widow(er)/Surviving CU Partner			12. Totals (For Line 12a - Add Lines 6, 7, 8, and 11) (For Line 12b - Add Line 9 and Line 10)	12a	12b

DEPENDENT INFORMATION	13. Dependent's Last Name, First Name, Middle Initial	Dependent's Social Security Number	Birth Year
	a _____	____/____/____	_____
	b _____	____/____/____	_____
	c _____	____/____/____	_____
	d _____	____/____/____	_____

GUBERNATORIAL ELECTIONS FUND → Do you wish to designate \$1 of your taxes for this fund? If joint return, does your spouse/CU partner wish to designate \$1?

<input type="checkbox"/> Yes	<input type="checkbox"/> No	Note: If you check the "Yes" box(es), it will not increase your tax or reduce your refund.
<input type="checkbox"/> Yes	<input type="checkbox"/> No	

Check Amount (See Line 52) . . .	(Column A) AMOUNT OF GROSS INCOME (EVERYWHERE)	(Column B) AMOUNT FROM NEW JERSEY SOURCES
14. Wages, salaries, tips, and other employee compensation Check box if you completed Lines 61 through 67 <input type="checkbox"/>	14	14
15. Interest	15	15
16. Dividends	16	16
17. Net profits from business (Schedule NJ-BUS-1, Part I, Line 4)	17	17
18. Net gains or income from disposition of property (From Line 60)	18	18
19. Net gains or income from rents, royalties, patents, and copyrights (Schedule NJ-BUS-1, Part II, Line 4)	19	19
20. Net gambling winnings (See Instruction page 18)	20	20
21. Pensions, Annuities, and IRA Withdrawals	21	
22. Distributive Share of Partnership Income (Schedule NJ-BUS-1, Part III, Line 4) . .	22	22
23. Net pro rata share of S Corporation Income (Schedule NJ-BUS-1, Part IV, Line 4)	23	23
24. Alimony and separate maintenance payments received	24	24
25. Other - State Nature and Source _____	25	25
26. TOTAL INCOME (Add Lines 14 through 25)	26	26
27a. Pension Exclusion (See Instruction page 23)	27a	
27b. Other Retirement Income Exclusion (See Worksheet and Instructions page 24) . .	27b	27b
27c. Total Exclusion Amount (Add Line 27a and Line 27b)	27c	27c
28. Gross Income (Subtract Line 27c from Line 26)	28	28



Name(s) as shown on Form NJ-1040NR		Your Social Security Number	
29. Gross Income (From page 1, Line 28)	29		29
30. Total Exemption Amount (See Instruction page 25)	30		
31. Medical Expenses (See Worksheet and Instructions page 25)	31		
32. Alimony and separate maintenance payments	32		
33. Qualified Conservation Contribution	33		
34. Health Enterprise Zone Deduction	34		
35. Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, Line 11)	35		
36. Total Exemptions and Deductions (Add Lines 30, 31, 32, 33, 34, and 35)	36		
37. TAXABLE INCOME (Subtract Line 36 from Line 29, Column A)	37		
38. Tax on amount on Line 37 (From Tax Table page 34)	38		
39. Income Percentage $\frac{\text{B. (Line 29)}}{\text{A. (Line 29)}} = \text{ } \%$			
40. NEW JERSEY TAX (Multiply amount from Line 38 _____ x _____ % from Line 39)	40		
41. Sheltered Workshop Tax Credit (Enclose Form GIT-317. See Instruction page 27)	41		
42. Balance of Tax After Credit (Subtract Line 41 from Line 40)	42		
43. Penalty for Underpayment of Estimated Tax. Check box <input type="checkbox"/> if Form NJ-2210 is enclosed.	43		
44. Total Tax and Penalty (Add Line 42 and Line 43)	44		
45. Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099) ...	45		
46. New Jersey Estimated Tax Payments/Credit from 2014 tax return	46		
47. Tax paid on your behalf by Partnership(s)	47		
48. EXCESS NJ UI/WF/SWF Withheld (Enclose Form NJ-2450. See Instr.)	48		
49. EXCESS NJ Disability Insurance Withheld (Enclose Form NJ-2450. See Instr.) ...	49		
50. EXCESS NJ Family Leave Insurance Withheld (Enclose Form NJ-2450. See Instr.) ...	50		
51. Total Payments/Credits (Add Lines 45 through 50)	ENTER TOTAL →	51	
52. If Line 51 is LESS THAN Line 44, enter AMOUNT YOU OWE (Enter check amount on Page 1)		52	
53. If Line 51 is MORE THAN Line 44, enter OVERPAYMENT		53	
54. Deductions from Overpayment on Line 53 which you elect to credit to:			
(A) Your 2016 Tax		54A	
(B) N.J. Endangered Wildlife Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other	ENTER AMOUNT OF CONTRIBUTION	54B	
(C) N.J. Children's Trust Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other		54C	
(D) N.J. Vietnam Veterans' Memorial Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other		54D	
(E) N.J. Breast Cancer Research Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other		54E	
(F) U.S.S. N.J. Educational Museum Fund <input type="checkbox"/> \$10, <input type="checkbox"/> \$20, <input type="checkbox"/> Other		54F	
(G) Designated Contribution <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		54G	
55. Total Deductions From Overpayment (Add Lines 54A, B, C, D, E, F, and G)		ENTER TOTAL →	55
56. REFUND (Amount to be sent to you. Subtract Line 55 from Line 53)		56	

← Also enter on Line 46:

- Payments made in connection with sale of NJ real property
- Payments by S corporation for nonresident shareholder

NOTE:
AN ENTRY ON LINE 54A, B, C, D, E, F, OR G WILL REDUCE YOUR TAX REFUND

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.

SIGN HERE	Your Signature _____ Date _____ Spouse's/CU Partner's Signature (if filing jointly, BOTH must sign) _____		<p>Pay amount on Line 52 in full. Write social security number(s) on check or money order and make payable to:</p> <p>STATE OF NEW JERSEY-TGI Division of Taxation Revenue Processing Center PO Box 244 Trenton, NJ 08646-0244</p> <p>You may also pay by e-check or credit card.</p>
	If enclosing copy of death certificate for deceased taxpayer, check box (See instruction page 9) <input type="checkbox"/>		
	I authorize the Division of Taxation to discuss my return and enclosures with my preparer (below) <input type="checkbox"/>		
	Paid Preparer's Signature _____	Federal Identification Number _____	
	Firm's name _____	Federal Employer Identification Number _____	

Name(s) as shown on Form NJ-1040NR	Your Social Security Number
------------------------------------	-----------------------------

PART I		NET GAINS OR INCOME FROM DISPOSITION OF PROPERTY		List the net gains or income, less net loss, derived from the sale, exchange, or other disposition of property including real or personal whether tangible or intangible.			
(a) Kind of property and description	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Gross sales price	(e) Cost or other basis as adjusted (see instructions) and expense of sale	(f) Gain or (loss) (d less e)		
57.							
56. Capital Gains Distribution					58		
59. Other Net Gains					59		
60. Net Gains (Add Lines 57, 58, and 59) (Enter here and on Line 18) (If Loss, enter ZERO)					60		

PART II		ALLOCATION OF WAGE AND SALARY INCOME EARNED PARTLY INSIDE AND OUTSIDE NEW JERSEY		(See instructions if compensation depends entirely on volume of business transacted or if other basis of allocation is used.)	
61. Amount reported on Line 14 in Column A required to be allocated	61				
62. Total days in taxable year	62				
63. Deduct nonworking days (Sundays, Saturdays, holidays, sick leave, vacation, etc.)	63				
64. Total days worked in taxable year (subtract Line 63 from Line 62)	64				
65. Deduct days worked outside New Jersey	65				
66. Days worked in New Jersey (subtract Line 65 from Line 64)	66				
67. ALLOCATION FORMULA $\frac{\text{(Line 66)}}{\text{(Line 64)}} \times \frac{\text{(Enter amount from Line 61)}}{\text{(Salary earned inside N.J.)}} =$		(Include this amount on Line 14, Col. B)			

PART III		ALLOCATION OF BUSINESS INCOME TO NEW JERSEY		(See instructions if other than Formula Basis of allocation is used.)	
BUSINESS ALLOCATION PERCENTAGE (From Schedule NJ-NR-A)					
Enter below the line number and amount of each item of business income reported in Column A which is required to be allocated and multiply by allocation percentage to determine amount of income from New Jersey sources.					
From Line No. _____	\$ _____	X _____	%	= \$ _____	
From Line No. _____	\$ _____	X _____	%	= \$ _____	
From Line No. _____	\$ _____	X _____	%	= \$ _____	

**SCHEDULE
NJ-BUS-2**
(Form NJ-1040NR)

**NEW JERSEY GROSS INCOME TAX
ALTERNATIVE BUSINESS CALCULATION ADJUSTMENT**

2015

Name(s) as shown on Form NJ-1040NR				Your Social Security Number			
				Column A		Column B	
PART I INCOME (LOSS)				Reportable Regular Business Income		Alternative Business Income/(Loss)	
1.	Net Profits From Business	1a.			1b.		
2.	Net Gain or Income From Rents, Royalties, Patents, and Copyrights	2a.			2b.		
3.	Distributive Share of Partnership Income	3a.			3b.		
4.	Net Pro Rata Share of S Corporation Income	4a.			4b.		
5.	Loss Carryforward From Tax Year 2014				5b.	()
6.	Totals	6a.			6b.		
PART II ADJUSTMENT CALCULATION							
7.	Total Regular Business Income	7.					
8.	Total Alternative Business Income/(Loss). (If loss, enter zero)	8.					
9.	Business Increment (Line 7 minus Line 8)	9.					
10.	Adjustment Percentage	10.			0.40		
11.	Alternative Business Calculation Adjustment (Line 9 x 0.40)	11.					
PART III LOSS CARRYFORWARD TO TAX YEAR 2016							
12.	Loss Carryforward to Tax Year 2016	12.			()

Instructions

- Line 1a. Enter the amount from Line 17, Column A, of Form NJ-1040NR.
- Line 1b. Enter the amount from Part I, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 2a. Enter the amount from Line 19, Column A, of Form NJ-1040NR.
- Line 2b. Enter the amount from Part II, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 3a. Enter the amount from Line 22, Column A, of Form NJ-1040NR.
- Line 3b. Enter the amount from Part III, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 4a. Enter the amount from Line 23, Column A, of Form NJ-1040NR.
- Line 4b. Enter the amount from Part IV, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 5b. Enter the amount from Line 12 of your 2014 Schedule NJ-BUS-2 (Form NJ-1040NR).
- Line 6a. Enter the total of Lines 1a through 4a.
- Line 6b. Enter the total of Lines 1b through 5b, netting gains with losses.
- Line 7. Enter the amount from Line 6a of this schedule.
- Line 8. Enter the amount from Line 6b of this schedule. If loss, enter zero here.
- Line 9. Subtract Line 8 from Line 7. If the result is zero, also enter zero on Line 11 and on Line 35 of Form NJ-1040NR, and continue with Line 12.
- Line 10. The adjustment percentage for tax year 2015 is 40% (0.40).
- Line 11. Multiply the amount on Line 9 by 40% (0.40). Enter here and on Line 35 of Form NJ-1040NR.
- Line 12. If the amount on Line 6b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.

**SCHEDULE
NJ-BUS-1**
(Form NJ-1040NR)

**NEW JERSEY GROSS INCOME TAX
BUSINESS INCOME SUMMARY SCHEDULE**

2015

Name(s) as shown on Form NJ-1040NR	Your Social Security Number
------------------------------------	-----------------------------

PART I NET PROFITS FROM BUSINESS List the net profit (loss) from business(es). See instructions.

	Business Name	Social Security Number/ Federal EIN	Profit or (Loss)
1.			
2.			
3.			
4.	Net Profit or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 17, Column A. If loss, enter ZERO on Line 17, Column A.)		4.

PART II NET GAINS OR INCOME FROM RENTS, ROYALTIES, PATENTS, AND COPYRIGHTS List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights. See instructions.
Type of Property: 1-Rental real estate 2-Royalties 3-Patents 4-Copyrights

	Source of Income or Loss. If rental real estate, enter physical address of property.	Social Security Number/ Federal EIN	Type - Enter number from list above	Income or (Loss)
1.				
2.				
3.				
4.	Net Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 19, Column A. If loss, enter ZERO on Line 19, Column A.)			4.

PART III DISTRIBUTIVE SHARE OF PARTNERSHIP INCOME List the distributive share of income (loss) from partnership(s). See instructions.

	Partnership Name	Federal EIN	Share of Partnership Income or (Loss)
1.			
2.			
3.			
4.	Distributive Share of Partnership Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 22, Column A. If loss, enter ZERO on Line 22, Column A.)		4.

PART IV NET PRO RATA SHARE OF S CORPORATION INCOME List the pro rata share of income (usable loss) from S corporation(s). See instructions.

	S Corporation Name	Federal EIN	Pro Rata Share of S Corporation Income or (Usable Loss)
1.			
2.			
3.			
4.	Net Pro Rata Share of S Corporation Income or (Usable Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 23, Column A. If loss, enter ZERO on Line 23, Column A.)		4.

PRSRT STD
US POSTAGE PAID
STATE OF NEW JERSEY

New Jersey Nonresident Return

NJ-1040NR

This Booklet Contains:

- Form NJ-1040NR Nonresident Return
- Form NJ-1040NR-V Payment Voucher
- Form NJ-630 Application for Extension

2015
NJ-1040NR

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2015 New Jersey Income Tax Nonresident Return

Located to the right, you will find an insert. If you received a booklet with your name and address preprinted on the face of the NJ-1040NR insert, the insert contains your preprinted mailing label, preprinted payment voucher, and an extension application. If your name and address are not preprinted on the insert, it contains only a payment voucher and an extension application.

What You Need To Know:

- Use only blue or black ink when completing your forms.
- Do not staple, paper clip, tape, or use any other fastening device.
- Do not make any changes or corrections to any information that is preprinted on the forms.
- **Do not use the preprinted payment voucher or extension application** if you filed a joint return last year and this year you are filing your return using only your own social security number or you are filing a joint return with a different person.
- **Do not use the mailing label if any of the preprinted information is inaccurate.** Instead, print or type all the information in the spaces provided.
- Do not place the mailing label on the payment voucher or extension application.
- Make sure all numbers entered on these forms are placed 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
---	---	---	---	---	---	---	---	---	---

Return Label

If the insert to the right contains a preprinted name and address label, and all the information on the label is correct, use the label on your Form NJ-1040NR. See page 12 for more information about the mailing label.

INSERT



Payment Voucher (Form NJ-1040NR-V)

Use the payment voucher (Form NJ-1040NR-V) only if you owe tax on your 2015 return and you are paying by check or money order. Do not send in the payment voucher if you are due a refund and/or credit on your 2015 return. Mail the payment voucher with your check or money order in the same envelope with your tax return. If you are paying your taxes by check or money order, enter the amount of your payment in the boxes above Line 14 on the front of the return.

Paying by E-Check or Credit Card

You may pay your 2015 New Jersey income taxes or make a payment of estimated tax for 2016 by electronic check (e-check) or credit card (Visa, American Express, MasterCard, or Discover). See “How To Pay” on page 8. If you pay your taxes by e-check or credit card, do not send in the payment voucher, and do not enter the amount of your payment on the front of the return.

Extension Application (Form NJ-630)

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

NOTE: You may file a request for a six-month extension online until 11:59 p.m. on April 18, 2016, at: www.state.nj.us/treasury/taxation/. If you are required to make a payment with your online extension application, **you must make your payment by e-check or credit card.**

New Jersey Charitable Funds

Line 54B - Endangered and Nongame Species of Wildlife Conservation Fund



Web: www.NJFishandWildlife.com/ensphome.htm

Line 54C - Children's Trust Fund



NJ Children's Trust Fund, PO Box 717, Trenton, NJ 08625-0717

Phone: 609-888-7084

Web: www.njchildrenstrustfund.org

Line 54D - Vietnam Veterans' Memorial Fund



NJ Vietnam Veterans' Memorial and Museum,

PO Box 648, Holmdel, NJ 07733

Phone: 732-335-0033

Web: www.njvvmf.org

Line 54E - New Jersey Breast Cancer Research Fund



The New Jersey Commission on Cancer Research

Web: www.nj.gov/health/ccr/

Line 54F - U.S.S. New Jersey Educational Museum Fund



Web: www.battleshipnewjersey.org

Phone: 1-866-877-6262

Line 54G - Other Designated Contribution 01 - Drug Abuse Education Fund



L.E.A.D Inc., 5 South Main St., Allentown, NJ 08501

Phone: 609-468-3215

Web: www.leadrugs.org

Line 54G - Other Designated Contribution 02 - Korean Veterans' Memorial Fund



Korean War Memorial, c/o Dept. of Military and Veterans Affairs, PO Box 340, Eggert Crossing Road, Trenton, NJ 08625-0340

Phone: 609-530-7049

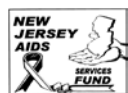
Web: <http://www.nj.gov/military/korea/>

Line 54G - Other Designated Contribution 03 - Organ and Tissue Donor Awareness Education Fund



Web: www.donatelifenj.org

Line 54G - Other Designated Contribution 04 - NJ-AIDS Services Fund



Email: NJAIDSFund@doh.state.nj.us

Line 54G - Other Designated Contribution 05 - Literacy Volunteers of America – New Jersey Fund



Web: literacynj.org

Phone: 1-800-848-0048

Line 54G - Other Designated Contribution 06 - New Jersey Prostate Cancer Research Fund



The New Jersey Commission on Cancer Research

Web: www.nj.gov/health/ccr/

Line 54G - Other Designated Contribution 07 - New Jersey World Trade Center Scholarship Fund



Web: www.njgrants.org

Line 54G - Other Designated Contribution 08 - New Jersey Veterans Haven Support Fund



Phone: 609-530-6941

Line 54G - Other Designated Contribution 09 - Community Food Pantry Fund



Web: <http://bitly.com/communityfoodpantryfund>

New Jersey Charitable Funds

Line 54G - Other Designated Contribution 10 - Cat and Dog Spay/Neuter Fund



Web: <http://nj.gov/health/cd/izdp/vph.shtml>

Line 54G - Other Designated Contribution 11 - New Jersey Lung Cancer Research Fund



New Jersey Commission on Cancer Research

Phone: 1-609-292-2204

Web: www.state.nj.us/health/ccr/

Line 54G - Other Designated Contribution 12 - Boys and Girls Clubs in New Jersey Fund



Web: www.bgcnj.org

Line 54G - Other Designated Contribution 13 - NJ National Guard State Family Readiness Council Fund



Web: www.nationalguardsfrc.org

Line 54G - Other Designated Contribution 14 - American Red Cross – NJ Fund



Phone: 1-800-RED CROSS

Web: redcross.org

Line 54G - Other Designated Contribution 15 - Girl Scouts Councils in New Jersey Fund



Web: <http://girlscouts.org/councilfinder>

Line 54G - Other Designated Contribution 16 - Homeless Veterans Grant Fund



Email: Patty.Richter@dmava.nj.gov

Line 54G - Other Designated Contribution 17 - Leukemia & Lymphoma Society – New Jersey Fund



Leukemia & Lymphoma Society New Jersey Chapter,
14 Commerce Drive, Ste. 301, Cranford, NJ 07016

Phone: 908-956-6600 Fax: 908-956-6601

Web: www.lls.org/nj

Line 54G - Other Designated Contribution 18 - Northern New Jersey Veterans Memorial Cemetery Development Fund



Web: vva1002.org

Phone: 973-271-2413

Line 54G - Other Designated Contribution 19 - New Jersey Farm to School and School Garden Fund



Web: <http://bitly.com/njfarmtoschoolfund>

Line 54G - Other Designated Contribution 20 - Local Library Support Fund



Web: <http://www.njstatelib.org/local-library-support-fund>

Line 54G - Other Designated Contribution 21 - ALS Association Support Fund



Greater New York Chapter

Web: www.als-ny.org

Phone: 212-619-1400

Twitter: @ALSoFGNY

Greater Philadelphia Chapter

Web: www.alsphiladelphia.org

Phone: 215-643-5434

Twitter: @alsphiladelphia

Filing Information

- ◆ Your filing status and gross income determine whether you have to file a tax return.
- ◆ Age is not a factor in determining whether a person must file. Even minors (including students) and senior citizens must file if they meet the income filing requirements.
- ◆ *Gross income* means reportable income after exclusions but before personal exemptions and deductions are subtracted. It does not include nonreportable (exempt) benefits. See page 15 to find out which types of income are not reportable.
- ◆ Members of the Armed Forces (and their spouses), see page 6 for additional information.
- ◆ 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 tax return. This chart is a guide only and may not cover every situation. If you need assistance, contact the Division's Customer Service Center (609-292-6400).

Domicile. A domicile is any place you regard as your permanent home—the place to which you intend to return after a period of absence (as on vacation abroad, business assignment, educational leave, etc.). A person has only one domicile, although he or she may have more than one place to live. Once established, your domicile continues until you move to a new location with the intent to establish your permanent home there and to abandon your New Jersey domicile. Moving to a new location, even for a long time, does not change your domicile if you intend to return to New Jersey.

A place of abode, whether inside or outside New Jersey, is not permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose (e.g., temporary job assignment). If New Jersey is your domicile, you will be considered a resident for New Jersey tax purposes *unless* you meet all three

Who Must File a New Jersey Income Tax Return

You must file a return if— your filing status is:	and your gross income from everywhere for the entire year was more than the filing threshold:
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 2015 and are due a refund.
- ◆ You are eligible for a New Jersey earned income tax credit or other credit 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.

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

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

You met the definition of resident for only part of the year.

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 during the period 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 in New Jersey for the entire year and spent more than 183 days here. Members of the Armed Forces and their spouses/civil union partners, see page 6.

*A home (whether inside or outside New Jersey) is not permanent if it is maintained only during a temporary or limited period for the accomplishment of a particular purpose. Likewise, a home used only for vacations is not a permanent home.

conditions for nonresident status (see chart). Likewise, if New Jersey is not your domicile, you will only be considered a New Jersey resident if you maintain a permanent home and spend more than 183 days here.

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), you are subject to tax on income from all sources (worldwide income) regardless of where you are living. New Jersey resident individuals living abroad are subject to the same income tax filing and payment requirements, including the requirement to make estimated tax payments (see

Filing Information - continued

“Estimated Tax” on page 10), that apply to individuals living in New Jersey.

Married/Civil Union Couples and Filing Status. If both you and your spouse/civil union partner were nonresidents of New Jersey during the entire taxable year, and only one of you earned, received, or acquired income from New Jersey sources, the spouse/civil union partner who had income from New Jersey sources may file a separate New Jersey return even if a joint Federal return was filed. The spouse/civil union partner with income from New Jersey sources computes income and exemptions as if a Federal married, filing separate return had been filed. You have the option of filing a joint return, but remember, joint income would be reported in Column A of Form NJ-1040NR.

If one spouse/civil union partner was a nonresident and the other a resident of New Jersey during the entire taxable year and both had income from New Jersey sources, separate New Jersey returns may be filed (the nonresident files a nonresident return and the resident files a resident return). Each computes income and exemptions as if Federal married, filing separate returns had been filed. You have the option of filing a joint resident return, but remember, joint income would be taxed as if both were residents.

Pennsylvania Residents

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

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

TAXPAYERS’ BILL OF RIGHTS
<p>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:</p> <p>Service—</p> <ul style="list-style-type: none"> ♦ 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. <p>Appeals—</p> <ul style="list-style-type: none"> ♦ Time to appeal to the Tax Court is generally 90 days. <p>Interest on Refunds—</p> <ul style="list-style-type: none"> ♦ Interest is paid at the prime rate on refunds for all taxes when the Division takes more than six months to send you a refund. ♦ You may request that your overpayment of this year’s tax be credited towards next year’s tax liability, however, interest will not be paid on overpayments that are credited forward. <p>For more information on the rights and obligations of both taxpayers and the Division of Taxation under the Taxpayers’ Bill of Rights, see our publication ANJ-1, <i>New Jersey Taxpayers’ Bill of Rights</i>.</p>

in 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) which is taxable in both states, you must file a New Jersey nonresident return and report the income received.

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

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

Withholdings. If New Jersey income tax was withheld, enter the amount from your W-2s on Line 45.

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

that, pursuant to an agreement existing between the Commonwealth and the State of New Jersey, I claim exemption from payment of New Jersey gross income tax on compensation paid to me in the State of New Jersey. I understand that under the agreement between Pennsylvania and New Jersey this information is available to the Commonwealth of Pennsylvania.”

Guidelines for Part-Year Nonresidents

Filing Requirements. Any person who became a resident of New Jersey or moved out of this State during the year, and whose income from all sources for the entire year was more than the filing threshold amount for their filing status (see chart on page 3), must file a **resident** return and report that portion of the income received while a resident of New Jersey. A person who received income from a New Jersey source while a nonresident, and whose income from all sources for the entire year was more than the filing threshold amount for their filing status (see chart on page 3), must file a New Jersey **nonresident** return, even though the income from New Jersey sources reported for the period of nonresidence was equal to or below the threshold.

Part-Year Nonresidents - continued

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

If your income for the entire year from all sources was equal to or less than the filing threshold amount, no tax is due. You must enclose a copy of your Federal income tax return or a statement to that effect if you did not file a Federal return.

NOTE: If you derived any income while a resident of New Jersey, it may also be necessary to file a New Jersey resident return. Allocate any withholdings between the resident and nonresident returns. For more information, see Form NJ-1040, New Jersey resident return and instructions.

Line 14 - Wages

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

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

Other Income

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

Column B. Enter only the income from New Jersey sources for your period of nonresidence. Part-year nonresident partners and, in general, S corporation shareholders, must prorate the entity's income based on the number of days in the entity's fiscal year that you were a nonresident divided by 365 (366 for leap years).

Line 27a - Pension Exclusion. If you were a New Jersey nonresident for only part of the taxable year and had total income from all sources for the *entire year*

AVOIDING COMMON MISTAKES

Check the following items to avoid mistakes that delay returns and refunds.

- ✓ **Name, Address, and Social Security Number** should be checked for accuracy. Be sure your social security number appears on all documents submitted with your return. Also indicate your state of residency in the space provided.
- ✓ **Use correct form** for your tax situation (see chart on page 3).
- ✓ **Use only blue or black ink** when completing forms.
- ✓ **Read instructions** carefully before completing your return.
- ✓ **Do not report a loss on Form NJ-1040NR.**
- ✓ **Use "STATE WAGES" figure from Box 16 of your W-2, NOT Federal wages figure.** If you received wages from sources outside New Jersey, you may need to adjust this figure to reflect New Jersey tax law.
- ✓ **Enclose all W-2s** with your return. Also enclose 1099-Rs and 1099-MISCs that indicate NJ withholdings.
- ✓ **Report estimated payments** made in connection with the sale or transfer of real property in New Jersey on Line 46, NOT on Line 45.
- ✓ **Complete** both Column A and Column B, Lines 14–26.
- ✓ **Locate the correct column** for your filing status in the Tax Table when calculating tax on Line 38.
- ✓ **Request a refund** by completing Line 56.
- ✓ **Enclose all necessary forms, schedules, and other documents** with your return (see page 45).
- ✓ **Check your math.**
- ✓ **Sign and date your return.** Both spouses/civil union partners must sign a joint return.
- ✓ **Enclose a copy of death certificate and check the box below signature line** if refund is due and you want check to be issued in name of surviving spouse or estate (see page 9).
- ✓ **Send only one return per envelope.**
- ✓ **Keep a copy of your return** and all supporting documents or schedules.
- ✓ **Changes or mistakes** to your original return may be corrected by filing an amended return (see page 10).

of \$100,000 or less before subtracting any pension exclusion, you may qualify for a pension exclusion if you meet the other eligibility requirements. If you qualify, prorate the exclusion by the number of months you were a New Jersey nonresident. For this calculation, 15 days or more is a month.

Column B. No entry is necessary.

Line 27b - Other Retirement Income Exclusion. If you (and/or your spouse/civil union partner if filing jointly) were 62 or older on the last day of the tax year, you may qualify to exclude other income on Line 27b. There are two parts to the

total exclusion: Part I, the unclaimed portion of your prorated pension exclusion, and Part II, a special exclusion for taxpayers who are unable to receive Social Security or Railroad Retirement benefits. **Do not complete Worksheet D** on page 24 to calculate the total exclusion amount you are eligible to claim. Instead, calculate your total exclusion as follows:

Part I. Total the earned income (wages, net profits from business, partnership income, and S corporation income) you received from all sources for the *entire year*. If your earned income for the entire year was \$3,000 or less and you did not use your entire *prorated* pension

Part-Year Nonresidents - continued

exclusion at Line 27a, you may be able to use the unclaimed pension exclusion at Line 27b provided total income from all sources for the entire year before subtracting any pension exclusion was \$100,000 or less.

Part II. If you are unable to receive Social Security or Railroad Retirement benefits, but would have been eligible for benefits had you fully participated in either program, you may also be eligible for an additional exclusion, whether or not you used all of your *prorated* pension exclusion at Line 27a.

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

Line 30 - Total Exemption Amount.

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

$$\frac{\text{Total Exemptions}}{12} \times \text{Mos. NJ Nonresident} = \text{Line 30}$$

See the instructions for Line 30 on page 25 to calculate the "total exemption" amount to be prorated.

Lines 31 through 35 - Deductions.

You may deduct the following based on the actual amounts paid for the period of 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 26)
- ♦ 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.

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 14 if you complete this section.


For more information on part-year nonresidents, see Tax Topic Bulletin GIT-6, *Part-Year Residents*.

Guidelines for Military Personnel

Residents. A member of the Armed Forces whose home of record (domicile) is New Jersey when entering the service remains a resident of New Jersey for income tax purposes, and must file a resident return, Form NJ-1040, even if assigned to duty in another state or country, unless he or she qualifies for nonresident status (see chart on page 3). If you are 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 resident return. Mustering-out payments, subsistence and housing allowances are exempt.

TAX TIP  Military pensions are exempt from New Jersey income tax, regardless of age or disability status. (See instructions for Line 21 on page 19.)

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

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

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

If your permanent home (domicile) was New Jersey when you entered the military, but you have changed your state of domicile or you satisfy the conditions for nonresident status (see chart on page 3), then your military pay is not subject to New Jersey income tax. File Form DD-2058-1 or DD-2058-2 with your finance officer to stop future withholding of New Jersey income tax. If New Jersey income tax was erroneously withheld from your military pay, you must file a nonresident return (Form NJ-1040NR) to obtain a refund of the tax withheld and enclose a statement explaining how you satisfied the conditions for nonresident status.

Spouses/Civil Union Partners of Military Personnel. Under the Federal Military Spouses Residency Relief Act (P.L. 111-97), a military servicemember's nonmilitary spouse/civil union partner is allowed to keep a tax domicile while moving from state to state, as long as he or she moves into a state to be with

Military Personnel - continued

a spouse/civil union partner who is in the state on military orders. Nonmilitary spouses/civil union partners (of military personnel) who were domiciled outside New Jersey when they married the military spouse or entered into the civil union are not considered residents of New Jersey if:

- ♦ The principal reason for moving to this State was the transfer of the military spouse/civil union partner; and
- ♦ The nonmilitary spouse/civil union partner maintains a domicile in another state; and
- ♦ The nonmilitary spouse/civil union partner intends to leave New Jersey when the military spouse/civil union partner is transferred or leaves the service.

Under the Military Spouses Residency Relief Act, a nonmilitary spouse/civil union partner who meets these requirements is not subject to New Jersey income tax on earned income from services performed in New Jersey. If you are a nonmilitary spouse/civil union partner whose wages are exempt from New Jersey income tax, file Form NJ-165, Employee's Certificate of Nonresidence in New Jersey, with your employer to stop future withholding of New Jersey income tax. You must notify your employer if conditions for the withholding exemption no longer apply. If New Jersey income tax was withheld or estimated payments were made in error, you must file a nonresident return (Form NJ-1040NR) to obtain a refund. Enclose a statement explaining how your wages are exempt under the Military Spouses Residency Relief Act along with a copy of your spousal military identification card. Print **MILITARY SPOUSE** at the top of the return.

The Military Spouses Residency Relief Act applies only to earned income from services performed in New Jersey performed by a nonresident civilian spouse/civil union partner of a servicemember. Nonresident civilian spouses/civil union partners are subject to New Jersey income tax on all other types of income derived from New Jersey sources, such

as gain from sale of property located in New Jersey, and must file a New Jersey nonresident return if required (see chart on page 3). Wages earned in New Jersey by a nonresident civilian spouse/civil union partner who lives outside the State are also subject to New Jersey income tax and must be reported as income from New Jersey sources in Column B of Form NJ-1040NR. A nonresident civilian spouse/civil union partner who lives outside New Jersey may not use Form NJ-165 to claim an exemption from New Jersey income tax withholding on wages earned in this State as the nonmilitary spouse/civil union partner of a servicemember.

New Jersey law requires that a married couple's filing status for New Jersey income tax purposes be the same as for Federal income tax 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/civil union partner may file a separate New Jersey return. Another exception to this rule is when one spouse/civil union partner is a New Jersey resident and the other is a nonresident for the entire year. In this case, the resident may file a separate return unless both agree to file jointly as residents. If a joint resident return is filed, their joint income will be taxed as if both were residents.

Extensions. Special rules apply to members of the Armed Forces of the United States and civilians providing support to the Armed Forces. (See "Military Extensions" on page 8.)

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

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

When to File

In general, your New Jersey income tax return is due when your Federal income tax return is due. For calendar year filers, the 2015 New Jersey income tax return is due by April 18, 2016. Fiscal year filers must file their New Jersey income tax return by the 15th day of the fourth month following the close of the fiscal year.

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

Extension of Time to File

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

Six-Month Extension

You may receive a six-month extension of time to file your New Jersey nonresident income tax return. An application for an extension of time to file is accepted only if at least 80% of the tax liability computed on Line 40 of your Form NJ-1040NR when filed is paid in the form of withholdings, estimated, or other payments by the original due date, **and**

1. **Federal extension filed.** A copy of your Federal Application for Automatic Extension is enclosed with your final return and the box at the top of the NJ-1040NR is checked (or your confirmation number is entered in the space provided at the top of Form NJ-1040NR if the extension application or payment was filed online or by phone); **or**

Extension of Time to File - continued

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

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

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

You will find an application for extension (Form NJ-630) at the front of this booklet. Do not use the preprinted Form NJ-630 if you filed a joint return last year and this year you are filing your return using only your own social security number, or you are filing a joint return with a different person. Or, you can file an extension application online until April 18, 2016, at www.state.nj.us/treasury/taxation/.

Military Extensions

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

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

Combat Zone. New Jersey allows extensions of time to file income tax returns and pay any tax due for members of the

Armed Forces and civilians providing support to the Armed Forces serving in an area which has been declared a “combat zone” by executive order of the President of the United States or a “qualified hazardous duty area” by Federal statute. Once you leave the combat zone or qualified hazardous duty area, you have 180 days to file your tax return. Enclose a statement with your return to explain the reason for the extension.

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

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


Enclose a statement of explanation with your return when you file. No interest or penalties will be assessed during a valid extension for service in a combat zone or qualified hazardous duty area. This extension is also granted to a taxpayer’s spouse/civil union partner who files a joint return.

How to Pay

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

Check or Money Order. You will find a payment voucher (Form NJ-1040NR-V) at the front of this booklet. If you owe tax and are sending the payment with your 2015 return, enter the amount of tax due in the boxes on the payment voucher. Do not make changes to any information preprinted on the payment voucher. Instead, make any necessary changes on the NJ-1040NR. Do not use the preprinted payment voucher if you filed a joint return last year and this year you are filing your return using only your own social

security number or you are filing a joint return with a different person.

TAX TIP  If you are paying by check or money order, enter the amount of your payment in the boxes above Line 14 on the front of the return.

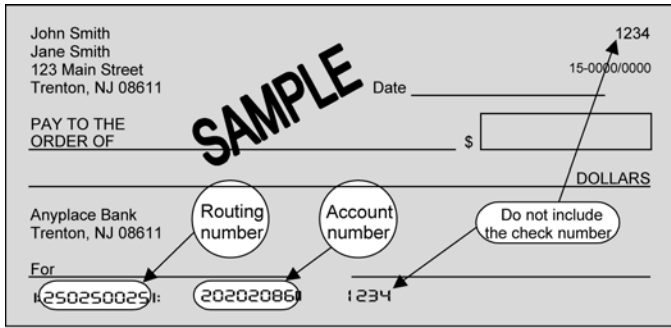
Make check or money order payable to: **State of New Jersey – TGI.** Write your social security number on the check or money order. For a joint return use social security numbers of both husband and wife/civil union partners in the same order the names are listed on the return. Send your payment for the balance due with the payment voucher in the same envelope with your tax return. For information about mailing forms, see “Where to Send Your Return” on page 9.

If you are paying a balance due for the 2015 tax year and are making the first installment of estimated tax for 2016, use separate checks or money orders for each payment. Send your 2016 estimated tax payment with an NJ-1040-ES voucher to the address on that payment voucher. **Do not include the estimated tax payment with your 2015 income tax return.**

Electronic Check (e-check). You may be able to pay your 2015 New Jersey income taxes or make a payment of estimated tax for 2016 by e-check. This option is available on the Division’s website (www.state.nj.us/treasury/taxation/). Taxpayers who do not have Internet access can make a payment by e-check by contacting the Division’s Customer Service Center at 609-292-6400 or by visiting a Regional Office (see outside back cover). Do not send in the payment voucher if you pay your taxes by e-check, and do not enter the amount of your payment in the boxes on the front of the return.

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

How to Pay - continued



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

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 2014 return, you may not be able to pay by e-check.
- (3) E-check payments made using an account that is funded from a financial institution outside the United States will not be accepted.

- ◆ 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
- ◆ You were issued an erroneous refund as a result of fraud or misrepresentation by you.

Credit Card. You may pay your 2015 New Jersey income taxes or make a payment of estimated tax for 2016 online (www.state.nj.us/treasury/taxation/) or by phone (1-888-673-7694) and use a Visa, American Express, MasterCard, or Discover credit card. You may also make a payment by credit card by contacting the Division's Customer Service Center at 609-292-6400 or by visiting a Regional Office (see outside back cover). A usage fee will be added to the total tax payment when you pay by credit card. Do not send in the payment voucher if you pay your taxes by credit card, and do not enter the amount of your payment in the boxes on the front of the return.

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

Where to Send Your Return

Use the envelope contained in your packet to mail your NJ-1040NR along with 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

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

Time Period for Refunds. 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 will also be extended.

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

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

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

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

Deceased Taxpayers

If a person received income in 2015 but died before filing a return, the New Jersey income tax return should be filed by the surviving spouse/civil union partner or personal representative (executor or administrator of an estate or anyone who is in charge of the decedent's personal property). 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.

Name and Address

- ◆ *Joint return:* Write the name and address of the decedent and the surviving spouse/civil union partner 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.


Deceased Taxpayers - continued

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:* If a personal representative has been appointed, that person must sign the return in his or her official capacity. The surviving spouse/civil union partner must also sign if it is a joint return.
- ♦ *No personal representative – joint return:* If no personal representative has been appointed, the surviving spouse/civil union partner signs the return and writes “Filing as Surviving Spouse” or “Filing as Surviving Civil Union Partner” in the signature section.

No personal representative – other filing status: If no personal representative has been appointed and there is no surviving spouse/civil union partner, 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 check to be issued to the decedent’s surviving spouse/civil union partner or estate:

- ♦ Check the box below the signature line, and
- ♦ Enclose a copy of the decedent’s death certificate.

Income in Respect of a Decedent. If you had the right to receive income that the deceased person would have received had he or she lived, and the income was not included on the decedent’s final return, you must report the income on your own return when you receive it. The income or gain is included on Line 25 as “Other” income.

Estates and Trusts

Filing Requirements for Estates and Trusts. The fiduciary of an estate or trust may be required to file a New Jersey income tax return for that estate or trust. The return must be filed on a New Jersey

Fiduciary Return, Form NJ-1041. The fiduciary must also provide each beneficiary with a New Jersey Schedule NJK-1, which shows the beneficiary’s share of the estate or trust income actually distributed or required to be distributed during the taxable year.

Revocable grantor trusts are required to file Form NJ-1041 where there is sufficient nexus with this State and the statutory filing requirement is met. For further 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 as net income from estates or trusts the Total Distribution and New Jersey Source Income reported on your Schedule NJK-1, Form NJ-1041 and include it on Line 25, Other Income. If a Schedule NJK-1 was not received, the interest, dividends, capital gains, business or partnership income, etc. listed on your Federal K-1 must be adjusted to reflect New Jersey tax law and then netted together before inclusion on the “Other” income line. Enclose a copy of your NJK-1 or Federal K-1 with your return.


If the income from a grantor trust is reportable by or taxable to the grantor for Federal income tax purposes, it is also taxable to the grantor for New Jersey income tax purposes. See instructions for Line 25 on page 22 for reporting requirements.

Partnerships

A partnership is not subject to gross income tax. Individual partners are subject to tax on the income they earned from the partnership under the Federal Internal Revenue Code and the New Jersey Gross Income Tax Act. See page 22 for information on reporting income from a partnership. Every partnership having a New Jersey resident partner or income from New Jersey sources must file New Jersey Form NJ-1065, by the 15th day of the fourth month following the close of the partnership’s taxable year. For more information on partnership filing, see Form NJ-1065 and instructions.

Estimated Tax

Estimated tax means the amount which you estimate to be your income tax for the taxable year after subtracting withholdings and other credits.

TAX TIP  You are required to make estimated tax payments using Form NJ-1040-ES when your estimated tax exceeds \$400.

Instructions for computing the estimated tax and making the payments are included with the form. Review the amount of your New Jersey income tax on your expected income (after deductions and credits) to determine if you need to make estimated tax payments for 2016.

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

Underpayment of Estimated Tax. If you failed to make all of the required estimated tax payments as described above, you should obtain Form NJ-2210, Underpayment of Estimated Tax by Individuals, Estates or Trusts, and instructions. Complete Form NJ-2210 to determine if interest is due and if so, calculate the amount. Enter on Line 43 the amount of interest due from line 19, Form NJ-2210. Be sure to check the box at Line 43 and enclose Form NJ-2210 with your return.

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

Amended Returns

If you received an additional tax statement (W-2 or 1099) after your return was filed, or you discovered that you made any error or omission on your return, file an amended tax return by completing a new NJ-1040NR and writing **AMENDED** across the top. If you are amending an item of income, deduction, or credit that requires a supporting schedule or form, you must enclose the applicable schedule or form. If your original return was filed electronically, enclose *all* supporting schedules or forms (W-2, NJK-1, etc.)

Amended Returns - continued

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

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 income tax purposes.

Rounding Off to Whole Dollars

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

Penalties, Interest, and Collection Fees

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

Late Filing Penalty

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

Late Payment Penalty

5% of the outstanding tax balance may be imposed.

Interest

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

Collection Fees

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

Signatures

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

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

Tax Preparers. Anyone who prepares a return for a fee must sign the return as a “Paid Preparer” and enter his or her social security number or Federal preparer tax identification number. Include the company or corporation name and Federal identification number, if applicable. A tax preparer who fails to sign the return

or provide a tax identification number may incur a \$25 penalty for each omission. Someone who prepares your return but does not charge you should not sign your return.

NOTE: 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 for which 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, 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.

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

Federal/State Tax Agreement


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

Fraudulent Return

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

Name and Address

Place the peel-off label from the front of this booklet in the name and address section at the top of the return. **Do not use the label if any of the information is incorrect.** If your label contains inaccurate information or you do not have a label, print or type your name (last name first), complete address, and zip code in the spaces provided. Also include your spouse's/civil union partner's name if filing jointly. Your refund and next year's form will be sent to the address you provide. If your legal residence and the address on the return differ, enclose a statement of explanation to avoid a delay in processing.

TAX TIP  Check the "Change of Address" box if your address has changed since you last filed a New Jersey return or if any of the address information on your label is incorrect.

Social Security Number

Your social security number is not printed on your name and address label. **You must enter your social security number** in the space provided on the return. If your filing status is married/CU couple, filing joint return, remember to report both filers' numbers in the order in which the names are listed on the return.

If you (or your spouse/civil union partner) 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 obtain an individual taxpayer identification number (ITIN). Enter on Form NJ-1040NR the same number (social security number or ITIN) that you entered on your Federal income tax return. If you (or your spouse/civil union partner) applied for but have not received an ITIN by the return due date, enclose a copy of your Federal Form W-7 application with your New Jersey income tax return.

NOTE: A copy of Form W-7 (or W-7A) cannot be used in place of a valid social security number, ITIN, or ATIN for a dependent when completing Line 13, 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 taxable year, list the month, day, and year your residency began and the month, day, and year it ended.

Filing Status (Lines 1–5)

In general, you must use the same filing status on your New Jersey return as you do for Federal income tax purposes, unless you are a partner in a civil union. Indicate the appropriate filing status. Check **only** one box.

TAX TIP  Partners in a civil union recognized under New Jersey law **must file** their New Jersey income tax returns using the same filing statuses accorded spouses under New Jersey Gross Income Tax Law. Civil union partners may not use the filing status single. Any reference in this booklet to a spouse also refers to a spouse that 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. More information on civil unions, including legally sanctioned same-sex relationships established outside New Jersey, can be found on the Division's website (www.state.nj.us/treasury/taxation/).

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

Married/Civil Union Couples. If both you and your spouse/civil union partner were nonresidents of New Jersey during the entire taxable year, and only one of you earned, received, or acquired income

from New Jersey sources, the spouse/civil union partner who had income from New Jersey sources may file a separate New Jersey return even if a joint Federal return was filed. The spouse/civil union partner with income from New Jersey sources computes income and exemptions as if a Federal married, filing separate return had been filed. You have the option of filing a joint return, but remember, joint income would be reported in Column A of Form NJ-1040NR.

If one spouse/civil union partner was a nonresident and the other a resident of New Jersey during the entire taxable year and both had income from New Jersey sources, separate New Jersey returns may be filed (the nonresident files a nonresident return and the resident files a resident return). Each computes income and exemptions as if Federal married, filing separate returns had been filed. You have the option of filing a joint resident return, but remember, joint income would be taxed as if both were residents.

If you are filing separately, be sure to enter the name and social security number of your spouse/civil union partner in the space provided under Line 3.

NOTE: You may 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 income tax purposes, you may file as head of household for New Jersey. Certain married individuals/civil union partners living apart may file as head of household for New Jersey if they meet the requirements to file as head of household for Federal purposes.

Qualifying Widow(er)/Surviving CU Partner. If your spouse/civil union partner died during 2015, you may file a joint return for the two of you provided you did not remarry or enter into a new civil union before the end of the year. You may be eligible to use the filing status "qualifying widow(er)/surviving CU partner" for 2015 **only** if your spouse/CU partner died in either 2013 or 2014, you did not remarry or enter into a new civil union before the end of 2015, and

Filing Status (Lines 1–5) - continued

you meet 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 (www.state.nj.us/treasury/taxation/) and Tax Topic Bulletin GIT-4, *Filing Status*.

Exemptions - Personal

Line 6 - Regular Exemptions

As a taxpayer, you may claim a personal exemption for yourself, even if you are a minor who is claimed as a dependent on your parents' return. For your convenience, "Yourself" is already checked. If you are married or in a civil union and filing a joint return, check the spouse/CU partner box as well.

If you were a member of a domestic partnership that was registered in New Jersey on the last day of the tax year, you may claim an exemption for your domestic partner **only if he or she does not file a New Jersey income tax return.** You must 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. If you are claiming this exemption, check the domestic partner box. Add the number of boxes checked and enter the result on Line 6.

Line 7 - Age 65 or Older

If you were 65 or older on the last day of the tax year, you are eligible for an additional exemption. If you are filing a joint return, an additional exemption is also available if your spouse/civil union partner was 65 or older on the last day of the tax year. This exemption is not available 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 result on Line 7.

Line 8 - Blind or Disabled

If you were blind or disabled on the last day of the tax year, you are eligible for an additional exemption. If you are filing a joint return, an additional exemption is also available if your spouse/civil union partner was blind or disabled on the last day of the tax year. This exemption is not available 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 with your return the first time you claim the exemption(s). This information need not be submitted each year provided there is no change in your condition. Check the appropriate box(es). Add the number of boxes checked and enter the result on Line 8.

Exemptions - Dependency

Line 9 - Dependent Children

You may claim an exemption for each dependent child who qualifies as your dependent for Federal income tax purposes. Enter the number of your dependent children on Line 9.

Line 10 - Other Dependents

You may claim an exemption for each other dependent who qualifies as your dependent for Federal income tax purposes. Enter the number of your other dependents on Line 10.

Line 11 - Dependents Attending Colleges

You may claim an additional exemption for each dependent claimed on Line 9 or 10 if all the requirements below are satisfied. **This exemption is not available to you or your spouse/civil union partner or your domestic partner.**

Requirements

- Student must be **under age 22** on the last day of the tax year. (This means

the student will not turn 22 until 2016 or later.)

- Student must attend full-time. "Full-time" is determined by the institution.
- Student must spend at least some part of each of five calendar months of the tax year at school.
- The educational institution must be an accredited college or postsecondary institution, 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 11.

Line 12 - Totals

Add Lines 6, 7, 8, and 11 and enter the total on Line 12a. Add Lines 9 and 10 and enter that total on Line 12b.

Line 13 - Dependents' Information

You must enter on Line 13 the full name, social security number, and year of birth for each dependent child or other dependent claimed on Lines 9 and/or 10. If you have more than four dependents, enter the required information for the first four dependents on Lines 13a - d and enclose a statement with the return listing the information for the *additional* dependents.

The dependents you list must be the same persons who qualify as your dependent children or other dependents for Federal income tax purposes. Enter the same social security number, individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN) for each dependent that you entered on your Federal return. If you do not provide a valid social security number, ITIN, or ATIN for a dependent claimed on Lines 9 and/or 10, the exemption will be disallowed.

continued

Gross Income includes the following:

- ♦ Wages and other compensation
- ♦ Interest and dividends
- ♦ Earnings on nonqualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) accounts
- ♦ Net profits from business, trade, or profession
- ♦ Net gains or income from sale or disposition of property
- ♦ Pensions, annuities, and IRA withdrawals
- ♦ Net distributive share of partnership income
- ♦ Net pro rata share of S corporation income
- ♦ Net rental, royalty, and copyright income
- ♦ Net gambling winnings, including New Jersey Lottery winnings from prize amounts exceeding \$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 23)
- ♦ Value of residence provided by employer
- ♦ Fees for services rendered, including jury duty

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

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

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

Gubernatorial Elections Fund

The Gubernatorial Elections Fund, financed by taxpayer designated \$1 contributions, provides partial public financing to qualified candidates for the office of Governor of New Jersey. With its contribution and expenditure limits, the Gubernatorial Public Financing Program has since 1977 assisted 70 candidacies, allowing candidates to conduct their campaigns free from the improper influence of excessive campaign contributions. Operation of the program has also permitted candidates of limited financial means to run for election to the State's highest office. As a condition of their receipt of public financing, candidates must agree to participate in two

debates which provide the public with an opportunity to hear the views of each candidate. For more information on the Gubernatorial Public Financing Program, contact the New Jersey Election Law Enforcement Commission at 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 may be viewed on the Election Law Enforcement Commission website at: www.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/civil union partner may also designate \$1 to this fund by checking "Yes." **Checking the "Yes" box will not in any way increase your tax liability or reduce your refund.**

Income (Lines 14–26)

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

In Column A, report your gross income from all sources (both inside and outside New Jersey). **These figures cannot be copied from the figures reported on the Federal return.** *Reportable income* means income that would be taxable if you were a New Jersey resident. Married/civil union couples filing a joint return must report the income of both spouses/civil union partners in Column A, even if only one had income from New Jersey.

In Column B, enter the income that comes from New Jersey sources. For every entry in Column A, there should be an entry on the corresponding line in Column B. If none of your income is from New Jersey sources, enter "0" in Column B. Your final tax liability is based on the percentage of your income from New Jersey sources.

Income of a Nonresident Subject to Tax. Some examples of income taxable to a nonresident include:

1. Wages, salaries, tips, fees, commissions, bonuses, and other payments received, whether in cash or in property, for services performed in New Jersey;
2. Profits and other income from a business, trade, profession, or partnership conducted in New Jersey;
3. Rents or royalties from real and tangible personal property located in New Jersey or from other business activities in New Jersey;
4. Gains from the sale of your principal residence or other real estate located in New Jersey;
5. Gambling winnings from New Jersey sources such as winnings from


Income (Lines 14–26) - continued

a casino or racetrack located in New Jersey, including New Jersey Lottery winnings from prize amounts exceeding \$10,000;

6. Income of a New Jersey S corporation allocated to New Jersey.

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

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

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

Line 14 - Wages, Salaries, Tips, etc.

COLUMN A

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

Enter the total of State wages, salaries, tips, etc. from **all** employment both inside and outside New Jersey. **Be sure to take the figure from the "State wages" box on your W-2s.** (See sample W-2 on page 16.) All W-2s must be enclosed with your tax return.

Exempt Income

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

- ♦ Federal Social Security
- ♦ Railroad Retirement (Tier 1 and Tier 2)
- ♦ United States military pensions and survivor's benefit payments
- ♦ Life insurance proceeds received because of a person's death
- ♦ Employee's death benefits
- ♦ Permanent and total disability, including VA benefits
- ♦ Temporary disability received from the State of New Jersey or as third-party sick pay
- ♦ 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
- ♦ Family Leave Insurance (FLI) benefits
- ♦ Interest and capital gains from: (a) Obligations of the State of New Jersey or any of its political subdivisions; **or** (b) Direct Federal obligations exempt under law, such as U.S. Savings Bonds and Treasury Bills, Notes, and Bonds
- ♦ Earnings on qualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) accounts
- ♦ Distributions paid by mutual funds to the extent the distributions are attributable to interest earned on Federal obligations
- ♦ Certain distributions from "New Jersey Qualified Investment Funds"
- ♦ Employer and employee contributions to 401(k) Salary Reduction Plans (but **not** Federal Thrift Savings Funds)
- ♦ Some benefits received from certain employer-provided cafeteria plans (but not salary reduction or premium conversion plans). 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

NOTE: The "State wages" figure on W-2s you received from employment outside New Jersey may need to be adjusted to reflect New Jersey tax law.

Nonresident servicepersons, see page 6.

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

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

Meals and/or Lodging. You may exclude from the amount reported on Line 14

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

meals and/or lodging reported as wages on your W-2 provided that:

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

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

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

Employee Business Expenses.

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

1. The expenses for which you are reimbursed are job-related expenses;

2. You are required to and do account for these expenses to your employer; and
3. You are reimbursed by your employer in the exact amount of the allowable expenses.

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

Federal Statutory Employees. If you are considered a "statutory employee" for Federal income tax purposes, you may not deduct your business expenses unless you are self-employed or an independent contractor under New Jersey law. The Federal label of "statutory employee" has no meaning for New Jersey income tax purposes. Business expenses may 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).

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

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

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

If you receive excludable reimbursements for moving expenses which are included in your wages on your W-2, enclose a statement explaining the amount you are excluding and your reasons for excluding this amount. Also enclose a copy of your Federal Form 3903.

Compensation for Injuries or Sickness.

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

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

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

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/civil union partners of military personnel, see page 6.


If you had wage/salary income earned partly within and partly outside New Jersey, and you cannot easily determine the

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 Retiree annuity payments	10 Dependent care benefits					
f Employee's address and ZIP code			11 Non-qualified 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					
15 State Employer's state ID number			12c						
NJ 234-567-890/000			12d						
FLI P.P. #			(Private Plan No.)						
16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	
NJ 32,250.00		NJ 525.00							
		28.80 - FLI							
W-2 Wage and Tax Statement			2015			Department of the Treasury—Internal Revenue Service For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.			

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

amount of income from New Jersey, see Part II on page 31.

TAX TIP  Check the box at Line 14 if you complete Lines 61-67 (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 14 the portion of your wage/salary income calculated using the following formula:

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

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

Line 15 - Interest Income

COLUMN A

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

- Banks
- Savings and loan associations
- Credit unions
- Savings accounts
- Earnings on nonqualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) accounts
- Distributions from Coverdell education savings accounts (ESAs), but only the earnings portion
- Checking accounts
- Bonds and notes
- Certificates of deposit
- Ginnie Maes
- Fannie Maes
- Freddie Macs
- Repurchase agreements
- Life insurance dividends

- Obligations of states and their political subdivisions, other than New Jersey
- Any other interest not specifically exempt

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

For detailed information regarding the reporting of partnership or S corporation income, see Tax Topic Bulletins GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*. For information regarding grantor trusts see the reporting instructions for Line 25 on page 22. Interest paid or deemed to have been paid to you by a partnership or an S corporation and reportable to you on Form 1099 must be included on Line 15 in Column A.

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

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

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

- Obligations of the State of New Jersey or any of its political subdivisions
- Direct Federal obligations such as U.S. Savings Bonds and Treasury Bills, Notes, and Bonds
- Earnings on qualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) accounts
- Sallie Maes
- CATS
- TIGRs

- Certain distributions from "New Jersey Qualified Investment Funds"
- Distributions paid by mutual funds to the extent the distributions are attributable to interest earned on Federal obligations

New Jersey Qualified Investment

Funds. A New Jersey Qualified Investment Fund is a regulated investment company in which at least 80% of the fund's investments (other than cash or receivables) are obligations issued either directly by the Federal government or the State of New Jersey or any of its political subdivisions. The Fund must complete and retain Form IF-1, Certification of Qualified Investment Fund, to document its status. This certification need not 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 may exclude from your income the portion of the distribution which comes from the qualified exempt obligations. The taxable portion of the distribution, if any, is reported as dividends on Line 16. By February 15, shareholders should be notified by the New Jersey qualified investment fund of the portion of their distribution that may be excluded from income. Contact your broker to determine whether your fund qualifies.

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

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

COLUMN B

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

Line 16 - Dividends

COLUMN A

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

Dividends received by your sole proprietorship are reportable as net profits from business on Line 17. Your portion of dividends earned and received by a partnership, an estate or trust or, in general, an S corporation are reportable as distributive share of partnership income on Line 22, net income from estates or trusts on Line 25, or net pro rata share of S corporation income on Line 23. For detailed information regarding the reporting of partnership income or S corporation income and distributions, see Tax Topic Bulletins GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*. For information regarding grantor trusts, see the reporting instructions for Line 25 on page 22.

Capital Gains Distributions. Capital gains distributions you receive from mutual funds or other regulated investment companies are reported on Line 58, Part I and are not to be included as dividends.

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

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

COLUMN B

Only dividends received as a result of a business or profession carried on in New Jersey and not properly reportable as net profits from business, distributive share of partnership income, net income from

estates or trusts, or net pro rata share of S corporation income should be reported on Line 16, Column B. (See instructions for Line 16, Column A.) **Do not report dividends from personally held securities.**

Line 17 - Net Profits From Business

COLUMN A

Complete Part I of New Jersey Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on Line 17, Column A, the amount of net profits from business from Line 4 of Part I. **If the amount on Line 4 is a loss, enter "0" on Line 17, 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 32).

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

Anyone engaged in a business, trade, profession, or occupation in New Jersey must register with the State for tax purposes by filing a Business Registration Application, Form NJ-REG. Form NJ-REG may be filed online through the Division of Revenue and Enterprise Services' NJ Business Gateway Services at: www.state.nj.us/treasury/revenue/.

Line 18 - Net Gains or Income From Disposition of Property

COLUMN A

Enter on Line 18, Column A, the amount of net gains from Part I, Line 60. **If the amount on Line 60 is zero, enter "0" on Line 18, Column A** (see page 32).

COLUMN B

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

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

COLUMN A

Complete Part II of New Jersey Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on Line 19, Column A, the amount of net income from Line 4 of Part II. **If the amount on Line 4 is a loss, enter "0" on Line 19, Column A.** Enclose Schedule NJ-BUS-1 with your return (see page 32).

COLUMN B

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

Line 20 - Net Gambling Winnings

New Jersey Lottery winnings from prize amounts exceeding \$10,000 are taxable for New Jersey income tax purposes. The individual prize amount, not the total amount of New Jersey Lottery winnings over the year, determines taxability.

COLUMN A

Enter on Line 20, Column A, the amount of your net gambling winnings from both inside and outside New Jersey. You may deduct your gambling losses from your winnings that occurred during the same year. **You may use New Jersey Lottery losses to offset other gambling winnings.** If your net gambling winnings are less than zero, enter "0."

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

Line 20 - Net Gambling Winnings - continued

Winnings or losses from lotteries may be reported on this line. **Remember, do not include any winnings from prizes in the amount of \$10,000 or less from the New Jersey State Lottery.**

Although no specific rider to the New Jersey income tax return is required to substantiate gambling losses, it is suggested that if you enter gambling winnings net of losses on Line 20 of the return, you should note the total winnings and total losses on a supporting schedule. This procedure may eliminate certain questions in the event the return is selected for audit.

COLUMN B

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

Line 21 - Pensions, Annuities, and IRA Withdrawals

COLUMN A

Enter on Line 21, 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 differ from the Federal amount.

TAX TIP



If you (and/or your spouse/civil union partner if filing jointly) were 62

or older or disabled and met the other requirements, you may be able to use the pension and other retirement income exclusions to reduce your income. (See the instructions for Line 27a on page 23 and Line 27b on page 24.)

All state and local government, teachers', and Federal pensions, and Keogh Plans are treated in the same manner as pensions from the private sector. Amounts received as "early retirement benefits" and amounts received as pension on Schedule NJK-1, Partnership Return Form NJ-1065 are also reportable. Social Security and Railroad Retirement benefits are exempt from New Jersey income tax and should not be reported as pension income on Form NJ-1040NR. Pension

payments received by reason of total and permanent disability are also exempt. However, if you retired before age 65 on a total and permanent disability pension and continue to receive pension payments after age 65, your disability pension is then treated as an ordinary pension. (See definition of "disabled" on page 13.)

If you are receiving a United States military pension or survivor's benefit payments, the military pension or survivor's benefit is exempt from New Jersey income tax regardless of your age or disability status. Do not include such payments on Form NJ-1040NR.

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

Retirement plans (pensions, annuities, IRAs) are either noncontributory or contributory. A noncontributory plan is one to which you have not made contributions. A contributory plan is one to which **you have made contributions**, usually through payroll deductions. The amount you report on Line 21, Column A, will depend on whether or not you made contributions to the plan.

Noncontributory Plans. Amounts you receive from noncontributory plans are fully reportable. Include on Line 21,

Column A, the total amount of the pension or annuity from your 1099-R.

Contributory Plans (Other Than IRAs). The total value of your pension or annuity consists of your contributions, your employer's contributions (if any), and earnings. In general, your contributions to a pension or annuity were taxed when they were made and are not reportable when withdrawn (except for 401(k) Plans). You must determine the reportable part of any distribution you receive. Use Worksheet A below to determine whether you should use the Three-Year Rule Method or the General Rule Method for your pension or annuity.

NOTE:

- ♦ If you received a distribution from a 401(k) Plan, see the section on 401(k) Plans before continuing.
- ♦ The reportable amount of an IRA withdrawal must be determined by completing Worksheet C, IRA Withdrawals, on page 21. **Do not use Worksheet A or B for an IRA withdrawal.**

Three-Year Rule Method. If you will recover your contributions within three years from the date you receive the first payment from the plan, and both you **and** your employer contributed to the plan, you may use the Three-Year Rule Method to determine your New Jersey reportable pension income. The Three-Year Rule allows you to exclude your pension and annuity payments from income until the payments you receive equal your contributions to the plan. Until that time, the amounts you receive, because they are considered your contributions, are not reportable and should not be entered on

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 may use the **Three-Year Rule Method**.
 - (b) If line 3 is less than "0," or your employer did not contribute to the plan, you must use the **General Rule Method**.

(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 21, Form NJ-1040NR | 6. _____ |

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

(Keep for your records)

your return. Once you have received (recovered) an amount equal to the amount you contributed, the payments you receive are fully reportable.

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

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

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

401(k) Plans. Beginning on January 1, 1984, New Jersey's treatment of 401(k)

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

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

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

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

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

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

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

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

Enter the reportable amount of an IRA withdrawal on Line 21. Use Worksheet C on page 21 to determine the reportable portion of your IRA withdrawal. For multiple IRAs, you may use a separate worksheet for each IRA, or you may combine all IRAs on one worksheet.

Worksheet C - IRA Withdrawals 2015

Part I

1. **Value of IRA on 12/31/15.**
Include contributions made for the tax year from 1/1/16–4/15/16 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 12/31/15.** 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 21, 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)

Roth IRAs. Contributions to a Roth IRA are reportable as part of your income in the year they are made. However, if the requirements are satisfied, "qualified distributions" from a Roth IRA are excludable and do not have to be included as income on Line 21, Column A, of Form NJ-1040NR.

A "qualified distribution" is one made after the five-taxable-year period beginning with the first taxable year in which a contribution was made to your IRA, **and** which is:

1. Made on or after the date on which an individual reaches age 59½; or

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

A payment or distribution cannot be treated as a qualified distribution if it is made within the five-taxable-year period which begins with the year the first contribution was made. A payment or distribution of an allowable rollover contribution (or income earned on the

amount rolled over) from an IRA other than a Roth IRA, is not a qualified distribution if it is made within the five-taxable-year period which begins with the year in which the rollover contribution was made.

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

If you converted an existing IRA to a rollover Roth IRA during tax year 2015, any amount from the existing IRA that would be reportable if withdrawn must be reported in your income on Line 21, Column A.

Line 21 - Pensions, Annuities, and IRA Withdrawals - continued

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

COLUMN B

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

Line 22 - Distributive Share of Partnership Income

COLUMN A

Complete Part III of New Jersey Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on Line 22, Column A, the distributive share of partnership income from Line 4 of Part III. **If the amount on Line 4 is a loss, enter "0" on Line 22, 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, you must enclose a copy of the Federal Schedule K-1 (see page 33).

COLUMN B

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

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

Line 23 - Net Pro Rata Share of S Corporation Income

COLUMN A

Complete Part IV of New Jersey Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on Line 23, Column A, the net pro rata share of S corporation income from Line 4 of Part IV. **If the amount on Line 4 is a loss, enter "0" on Line 23, 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, you must enclose a copy of the Federal Schedule K-1 (see page 33).

COLUMN B

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

Line 24 - Alimony and Separate Maintenance Payments Received

COLUMN A

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

COLUMN B

Enter "0" on Line 24, Column B.

Line 25 - Other

COLUMN A

Enter on Line 25, Column A:

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

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

Income From Estates and Trusts. Beneficiaries receiving income from an estate or trust must include on Line 25 the Total Distribution reported on Schedule NJK-1, Form NJ-1041. If a Schedule NJK-1 was not received, include on Line 25 the net of the items listed on the Federal Schedule K-1 received. Interest, dividends,

capital gains, business or partnership income, etc. as listed on the Federal K-1(s) must be adjusted to reflect New Jersey tax law and then netted together before inclusion on Line 25, "Other" income. Be sure to include income which is not subject to Federal income tax but is subject to New Jersey income tax, such as interest from and losses on the disposition of obligations of states and their political subdivisions, other than New Jersey and its political subdivisions, and exclude income and losses not subject to New Jersey tax, such as gains on New Jersey tax-exempt securities.

For tax years beginning on or after January 1, 2004, New Jersey income tax law has uncoupled from certain changes in Federal depreciation and expense deduction limits. The Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP instructions explain the New Jersey adjustments required to determine income reportable in the various net income categories.

For taxable years beginning after December 31, 2004, New Jersey income tax law has uncoupled from some provisions of the IRC section 199 deduction. The New Jersey allowable IRC section 199 deduction must be calculated on Form 501-GIT, Domestic Production Activities Deduction.

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 income tax purposes, it is also taxable to the grantor for New Jersey income tax purposes. The grantor must report the interest, dividends, capital gains, business income, partnership income, net pro rata share of S corporation income, etc. in the categories of income as required for 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 Fellowships. Scholarships and fellowship grants are reportable

Line 25 - Other - continued

and must be included on Line 25, Column A, unless they satisfy **all** of the following conditions:

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

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

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

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

COLUMN B

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

Amounts Received as Prizes and Awards.

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

Income From Estates and Trusts. Include on Line 25 the Total New Jersey Source Income Distributed reported on Schedule NJK-1, Form NJ-1041. If a Schedule NJK-1 was not received,

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

Line 26 - Total Income

COLUMN A

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

COLUMN B

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

Line 27a - Pension Exclusion

COLUMN A

You qualify for the New Jersey pension exclusion if:


- ♦ You (and/or your spouse/civil union partner if filing jointly) were 62 or older or disabled as defined by Social Security guidelines on the last day of the tax year; **and**
- ♦ Total income from Line 26, Column A, for the entire year was \$100,000 or less.

NOTE: If the amount on Line 26, 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 27b on page 24 to determine if you qualify for this special exclusion.

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

Enter on Line 27a, Column A, the lesser of the amount reported on Line 21, Column A, or the amount next to your filing status from the chart below. The amount on Line 27a should never be more than the amount on Line 21. (Part-year nonresidents, see page 4).

When you and your spouse/civil union partner file a joint return and only one of you is 62 or older or disabled, you may still claim the maximum pension exclusion. However, only the pension, annuity, or IRA withdrawal of the spouse/civil union partner who is 62 or older or disabled may be excluded.

TAX TIP  If you and/or your spouse/civil union partner were 62 or older on the last day of the tax year and the maximum pension exclusion amount for your filing status is more than the amount of your reportable pension, or you did not use the pension exclusion because you did not report any taxable pensions, annuities, and IRA withdrawals, you may still qualify for other income exclusions. (See the instructions for Line 27b, "Other Retirement Income Exclusion.") Part-year nonresidents, see page 4.

COLUMN B

Pension, annuity, and IRA withdrawal income is not taxable to nonresidents. Therefore, no entry is necessary on Line 27a, Column B.

Maximum Pension Exclusion

Amount:	For Filing Status:
\$20,000	Married/CU couple, filing joint return
\$15,000	Single Head of household Qualifying widow(er)/surviving CU partner
\$10,000	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 total income from Line 26, Column A, NJ-1040NR for the entire year **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 14, Col. A, NJ-1040NR 1. _____
2. Enter the amount from Line 17, Col. A, NJ-1040NR 2. _____
3. Enter the amount from Line 22, Col. A, NJ-1040NR 3. _____
4. Enter the amount from Line 23, Col. A, NJ-1040NR 4. _____
5. 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:**
 \$20,000 Married/CU couple, filing joint return
 \$15,000 Single; Head of household; Qualifying widow(er)/surviving CU partner
 \$10,000 Married/CU partner, filing separate return 6. _____
7. Enter amount from Line 27a, 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/civil union partner if filing jointly) now receiving, or will you (and/or your spouse/civil union partner 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/civil union partner 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 27b, Column A and Column B, NJ-1040NR..... 10. _____

(Keep for your records)

Line 27b - Other Retirement Income Exclusion

If you (and/or your spouse/civil union partner if filing jointly) were 62 or older on the last day of the tax year, you may qualify to exclude other income on Line 27b. There are two parts to the total exclusion: Part I, the unclaimed portion of your pension exclusion, and Part II, a special exclusion for taxpayers who are unable to receive Social Security or Railroad Retirement benefits. Each part has different eligibility requirements. Use Worksheet D to calculate the total exclusion amount you are eligible to claim. If you were a part-year nonresident, do not complete the worksheet (see page 4).

I. Unclaimed Pension Exclusion. You are eligible to use the unclaimed portion of your pension exclusion on Line 27b if:

- You (and/or your spouse/civil union partner if filing jointly) were 62 or older on the last day of the tax year; **and**
- Total income from Line 26, Column A, for the entire year was \$100,000 or less; **and**
- Income from wages, net profits from business, distributive share of partnership income, and net pro rata share of S corporation income totaled \$3,000 or less; **and**
- You did not use the maximum pension exclusion on Line 27a (your taxable pension, annuity, or IRA withdrawal was less than the exclusion amount for your filing status or you did not receive pension, annuity, or IRA withdrawal income).

II. Special Exclusion for Taxpayers Unable to Receive Social Security or Railroad Retirement Benefits. This benefit is not related to the pension exclusion and, if you qualify, you may claim it whether or not you use the maximum pension exclusion. You qualify for this additional exclusion on Line 27b if:

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

Line 27b - Other Retirement Income Exclusion - continued

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

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

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

Line 27c - Total Exclusion Amount

COLUMN A

Add Line 27a and Line 27b, Column A, and enter the total on Line 27c, Column A.


COLUMN B

Enter on Line 27c, Column B, the amount from Line 27b, Column B.

Line 28 - Gross Income

COLUMN A

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

TAX TIP  If you were a nonresident for the entire year and the amount on Line 28, Column A, is \$20,000 or less (\$10,000 if filing status is single or married/CU partner, filing separate return), you have no tax liability to New Jersey and no return must be filed. However, you must file a return in order to obtain a refund of taxes withheld or estimated payments made. Enter zero on Lines 37 and 38 and complete the return.

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

You may claim an exemption from withholding if you expect to have no New Jersey income tax liability for the taxable year because your gross income will be

equal to or less than the filing threshold amount. Complete Form NJ-W4 and submit it to your employer to claim the exemption.

COLUMN B

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

Line 29 - Gross Income

COLUMN A

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

COLUMN B

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

Exemptions and Deductions (Lines 30–36)

New Jersey allows deductions only for:

- Exemptions
- Certain medical expenses
- Qualified Archer medical savings account (MSA) contributions
- Health insurance costs of the self-employed
- Alimony and separate maintenance payments
- Qualified conservation contributions
- A health enterprise zone deduction for qualified taxpayers
- An alternative business calculation adjustment for taxpayers with business losses

No deduction is allowed for adjustments taken on the Federal return such as employee business expenses, IRA contributions, and Keogh Plan contributions. However, be sure to keep records of all contributions to IRAs and Keogh Plans. You will need this information when you make withdrawals in future years. Part-year nonresidents must follow the guidelines on page 4.

Line 30 - Total Exemption Amount

Calculate your total exemption amount as follows:

From Line 12a _____ × \$1,000 = _____
 From Line 12b _____ × \$1,500 = _____
 Total Exemption Amount _____

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

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

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

Line 31 - Medical Expenses

You may deduct certain medical expenses that you paid during the year for yourself, your spouse/civil union partner or domestic partner, and your dependents. However, you cannot deduct expenses for which you were reimbursed. Only expenses in excess of 2% of your income may be deducted. You may also deduct qualified Archer MSA contributions and certain health insurance costs if you are self-employed. Use Worksheet E on page 26 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
- 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

Line 31 - Medical Expenses - continued

As a general rule, medical expenses allowed for Federal income tax purposes will be allowed for New Jersey income tax purposes.

NOTE: Do not include on line 1, Worksheet E

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

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

Self-Employed Health Insurance Deduction. If you are considered a self-employed individual for Federal income tax purposes, or you received wages in 2015 from an S corporation in which you were a more-than-2% shareholder, you may deduct the amount you paid during the year for health insurance for yourself, your spouse/civil union partner or domestic partner, and your dependents. The amount of the deduction may not exceed the amount of your earned income, as defined for Federal income tax purposes, derived from the business under which the insurance plan is established. You may not deduct any amounts paid for health insurance coverage for any month during the year in which you were eligible to participate in any subsidized health plan maintained by your (or your spouse's/civil union partner'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 2015. However, for New Jersey purposes you may deduct such amounts only if the child was your dependent. For more information see Technical Advisory Memorandum TAM 2011-14.

Line 32 - Alimony and Separate Maintenance Payments

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

Line 33 - Qualified Conservation Contributions

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

Line 34 - Health Enterprise Zone Deduction

Eligible taxpayers engaged in providing "primary care" medical and/or dental services at a qualified practice located in or within five miles of a designated Health Enterprise Zone (HEZ) enter the amount of their HEZ deduction on Line 34. Partners and S corporation shareholders of a qualified practice enter the HEZ deduction amount listed on Schedule NJK-1, Form NJ-1065, or Schedule NJ-K-1, Form CBT-100S. Sole proprietors must calculate the amount of their HEZ deduction for Line 34. For information on eligibility requirements and how to calculate the HEZ deduction, see Technical Bulletin TB-56.

Line 35 - 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 may also 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 35 the amount from Schedule NJ-BUS-2, Line 11.

**Worksheet E
Deduction for Medical Expenses**

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

(Keep for your records)

Line 35 - Alternative Business Calculation Adjustment - continued

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

Line 36 - Total Exemptions and Deductions

Enter on Line 36 the total of Lines 30, 31, 32, 33, 34, and 35.

Line 37 - Taxable Income

Subtract Line 36 from Line 29, Column A, and enter the result on Line 37. If Line 37 is zero or less, enter "0."

Line 38 - Tax on Amount on Line 37

Compute your tax by using one of the following methods.

Tax Table. If your taxable income from all sources on Line 37 is less than \$100,000, you may use the New Jersey Tax Table on page 34 or the New Jersey Tax Rate Schedules on page 43 to find your tax. When using the tax table, be sure to use the correct column. After you have found your tax, enter the amount on Line 38.

Tax Rate Schedules. You must use the New Jersey Tax Rate Schedules on page 43 if your taxable income from all sources on Line 37 is \$100,000 or more. Use the correct schedule for your filing status. After you have calculated your tax, enter the amount on Line 38.

Line 39 - Income Percentage

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

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

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

Line 40 - New Jersey Tax

Multiply the amount on Line 38 by the income percentage on Line 39, and enter the result on Line 40. This is your New Jersey tax.

Line 41 - Sheltered Workshop Tax Credit

Enter on Line 41 your Sheltered Workshop Tax Credit for the current year from Part IV, line 12 of Form GIT-317. Enclose a copy of Form GIT-317 with your return and retain a completed copy for your records.

Line 42 - Balance of Tax

Subtract Line 41 from Line 40 and enter the result on Line 42.

Line 43 - 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 the income you received, you may owe interest (see "Estimated Tax" on page 10).

To determine the amount of interest for the underpayment of estimated tax, complete Form NJ-2210, Underpayment of Estimated Tax by Individuals, Estates or Trusts. Enter on Line 43 the amount of interest due from line 19, Form NJ-2210. Be sure to check the box at Line 43 and enclose Form NJ-2210 with your return.

Line 44 - Total Tax and Penalty

Enter on Line 44 the total of Lines 42 and 43.

Line 45 - Total New Jersey Income Tax Withheld

Enter on Line 45 the total New Jersey income tax withheld, as shown on your W-2, W-2G, and/or 1099 statement(s). All W-2 and 1099 statements must reflect your correct social security number for the withholdings to be credited. If the social security number is missing or incorrect, you must obtain a corrected statement. Only your employer/payer can issue or correct these forms. 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. The W-2 must indicate the amount of New Jersey tax withheld and the "State" box must indicate that the tax withheld was New Jersey income tax. (See sample W-2 on page 16.) **Enclose the state copy of each withholding statement (W-2, W-2G).**

Do not include on Line 45 amounts withheld as New Jersey unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions (shown on the W-2 as UI/WF/SWF, if combined, or UI, WF, and SWF, if stated separately), New Jersey disability insurance contributions (may be shown as DI), or New Jersey family leave insurance contributions (shown as FLI). These are **not** New Jersey income tax withholdings and may not be used as credits on Line 45.

See instructions for Lines 48, 49, and 50 for more information on unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions, disability insurance contributions, and/or family leave insurance contributions.

Form 1099. Although most 1099 forms do not show state withholding, New Jersey income tax may have been withheld from income you received that was reported on Form 1099-R or 1099-MISC.

continued

Line 45 - Total New Jersey Income Tax Withheld - continued

Enter on Line 45 the total amount of New Jersey income tax withheld, if any, shown on those statements. **Enclose the state copy of Form 1099-R or 1099-MISC with your return only if New Jersey income tax was withheld.**

NOTE: Do not include on Line 45:

- ♦ Tax paid on your behalf by partnership(s). Report on Line 47.
- ♦ Estimated payments made in connection with a sale or transfer of real property in New Jersey. Report on Line 46.

Line 46 - New Jersey Estimated Payments/Credit From 2014 Tax Return

Enter on Line 46 the total of:

- ♦ Estimated tax payments made for 2015, including any payments made in connection with the sale or transfer of real property in New Jersey (See "Estimated Tax" on page 10.)
- ♦ Credit applied from your 2014 tax return*
- ♦ Amount, if any, paid to qualify for an extension of time to file
- ♦ Payments made by an S corporation on behalf of a nonresident/nonconsenting shareholder. Enclose a copy of Form NJ-1040-SC.

*This is the amount of overpayment that you chose to carry forward on **Line 54A of your 2014 NJ-1040NR** as a credit towards your income tax liability for 2015. If you received a refund check for 2014, do not enter the amount of that refund check on Line 46.

Do not include tax paid on your behalf by partnership(s) on this line. It must be reported on Line 47.

Payments Made Under Another Name or Social Security Number. If you changed your name because of marriage/civil union, divorce/dissolution, etc., and you made estimated tax payments using your former name, enclose a statement with your return explaining all the payments you and/or your spouse/civil union partner made for 2015 and the name(s) and social security number(s) under which you made payments.

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

Line 47 - Tax Paid on Your Behalf by Partnership(s)

Enter on Line 47 the total amount of New Jersey income tax paid on your behalf by partnership(s) as shown on:

- ♦ Schedule NJK-1 (Form NJ-1065), line 1, Part III, nonresident partner's share of New Jersey tax
- ♦ 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 which paid tax on your behalf and a copy of Schedule NJK-1 (Form NJ-1041) for each estate or trust which distributed tax paid by partnership(s) to you for which you are claiming a credit.

UI/WF/SWF; DI; FLI Credits (Lines 48–50)

You may take credit for excess unemployment insurance(UI)/workforce development partnership fund(WF)/supplemental workforce fund contributions (SWF), disability insurance contributions (DI), and/or family leave insurance contributions (FLI) withheld by two or more employers. For 2015, the maximum employee UI/WF/SWF contribution was \$136.00, the maximum employee DI contribution was \$80.00, and the maximum employee FLI contribution was \$28.80. 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 any single employer withheld more than the maximum for either UI/WF/SWF (\$136.00), DI (\$80.00), or FLI (\$28.80) contributions, enter only the maximum amount for that category on Form NJ-2450. You must contact the employer who withheld contributions in excess of the legal maximum for a refund.

All information on Form NJ-2450 must be substantiated by W-2 statements or the claim will be denied. The amounts of 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 must also be shown. (See sample W-2 on page 16.)

Be careful when completing Form NJ-2450 and check that your W-2 verifies the information you provide. If **all** New Jersey Department of Labor and Workforce Development requirements are not met, your income tax credit must be denied. You must then refile your claim with the Department of Labor and Workforce Development using their Form UC-9A, "Employee's Claim for Refund of Excess Contributions." Once your income tax credit for excess UI/WF/SWF contributions, DI contributions, and/or FLI contributions has been denied, it can **only** be claimed through the Department of Labor and Workforce Development.

Line 48 - Excess New Jersey UI/WF/SWF Withheld

Enter on Line 48 the excess unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions withheld from Line 4 of Form NJ-2450. Enclose Form NJ-2450 with your return.

Line 49 - Excess New Jersey Disability Insurance Withheld

Enter on Line 49 the excess disability insurance contributions withheld from Line 5 of Form NJ-2450. Enclose Form NJ-2450 with your return.

Line 50 - Excess New Jersey Family Leave Insurance Withheld

Enter on Line 50 the excess family leave insurance contributions withheld from Line 6 of Form NJ-2450. Enclose Form NJ-2450 with your return.

Line 51 - Total Payments/Credits

Add Lines 45 through 50 and enter the total on Line 51.

Amount You Owe or Overpayment (Lines 52 and 53)

Compare Lines 51 and 44.

- If Line 51 is less than Line 44, you have a balance due. Complete Line 52.
- If Line 51 is more than Line 44, you have an overpayment. Complete Line 53.

Line 52 - Amount You Owe

Subtract Line 51 (Total Payments/Credits) from Line 44 (Total Tax and Penalty) and enter the result on Line 52.

If you have a balance due, you may make a donation on Lines 54B, 54C, 54D, 54E, 54F, and/or 54G by adding the amount of your donation to your payment.

Make your check or money order for the total amount payable to "State of New Jersey – TGI." Send your payment with the payment voucher in the same envelope with your return. Enter the amount of your payment in the boxes above Line 14 on the front of the return.

You may also pay your 2015 New Jersey income taxes by electronic check (e-check) or credit card (Visa, American Express, MasterCard, or Discover). See "How to Pay" on page 8. Do not send in the payment voucher if you pay your taxes by e-check or credit card, and do not enter the amount of your payment on the front of the return.

NOTE: If the amount of tax you owe (Line 52) is more than \$400, you may want to increase your estimated payments or contact your employer for Form NJ-W4 to increase your withholdings to avoid future interest assessments.

Line 53 - Overpayment

Subtract Line 44 (Total Tax and Penalty) from Line 51 (Total Payments/Credits) and enter the result on Line 53.

Line 54A - Credit to Your 2016 Tax

Enter on Line 54A the amount of your overpayment that you wish to credit to your 2016 tax liability.

Contributions (Lines 54B–54G)

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

- Endangered Wildlife Fund
 - Children's Trust Fund
 - Vietnam Veterans' Memorial Fund
 - Breast Cancer Research Fund
 - *U.S.S. New Jersey* Educational Museum Fund
- You may also make a donation to one of the following funds on Line 54G.
- 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)

New for 2015

- 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)

For more information on the funds, see page 1.

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

If you are making a donation on Line 54G, 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 54B, 54C, 54D, 54E, 54F, and/or 54G, 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 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 55 - Total Deductions From Overpayment

Add any amounts on Lines 54A, 54B, 54C, 54D, 54E, 54F, and 54G. Enter the result on Line 55.

Line 56 - Refund

Subtract Line 55 from Line 53 (Overpayment). Enter the result on Line 56. This is the amount of your refund.

Remember—

- Sign and date your return.
- If you owe tax and you are paying by check or money order, complete the Payment Voucher, Form NJ-1040NR-V, and mail it with your check or money order in the envelope with your return. Enter the amount of your payment in the boxes above Line 14 on the front of the return.
- Do not send in the payment voucher if you pay your taxes by e-check or credit card, and do not enter the amount of your payment on the front of the return.

Part I - Disposition of Property (Lines 57–60)

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

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

NOTE: If you sold or transferred real property in New Jersey and were required to make estimated tax payments in connection with the sale or transfer, be sure to include such payments on Line 46.

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

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

TAX TIP



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

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

For 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 Tax Topic Bulletins GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*.

All gains derived from installment sales must be reported in the same year as reported for Federal income tax purposes. If the New Jersey basis differs from the Federal basis, a New Jersey installment sale calculation must be made and the New Jersey gain must be reported.

If the spaces provided are not sufficient, enclose a statement with the return listing any additional transactions.

Sale of a Principal Residence. If you sell your principal residence, you may qualify to exclude up to \$250,000 (\$500,000 for certain married/civil union couples filing a joint return) of any gain from your income. Capital gain is computed in the same manner as for Federal income tax purposes. Any amount that is taxable for Federal purposes is taxable for New Jersey purposes.

You can claim the exclusion if, during the 5-year period ending on the date of the sale, you have:

1. Owned the home for at least 2 years (the ownership test); **and**
2. Lived in the home as your principal residence for at least 2 years (the use test).

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

You can exclude up to \$250,000 (\$500,000 for certain married/civil union couples filing a joint return) of gain from the sale of your principal residence if **both 1 and 2** below apply.

1. Neither you nor your spouse/civil union partner if filing a joint return is excluding gain from the sale of another home.
2. You or your spouse/civil union partner if filing a joint return owned and lived in the home for periods adding up to at least 2 years within the 5-year period ending on the date of sale.

If you are a married/civil union couple, filing a joint return, **both** you and your spouse/civil union partner must meet

Part I - Disposition of Property (Lines 57–60) - continued

the use test to qualify for the \$500,000 exclusion.

If only one spouse/civil union partner meets the ownership and use tests, the qualified spouse/civil union partner can exclude up to \$250,000 of the gain when filing either a joint return or a married/CU partner, filing separate return.

You cannot exclude the gain on the sale of your principal residence if, during the 2-year period ending on the date of the sale, you sold another home at a gain and excluded all or part of that gain. If you cannot exclude the gain, you must include it in your income and complete Part I. However, you can claim a reduced exclusion if you sold the home due to a change in health or place of employment and you qualify for a reduced exclusion for Federal purposes.

Line 57 - List of Transactions

List at Line 57, Part I, any reportable transaction(s) from your Federal Schedule D, indicating the gain or loss for each transaction in Column f. In listing the gain or loss on disposition of rental property, the New Jersey adjustment from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, line 6 must be taken into consideration. Be sure to retain the completed worksheet for your records. The Gross Income Tax Act does not distinguish between active and passive losses, nor does it authorize carry-back or carryforward of such losses when reporting income on Form NJ-1040NR. You may deduct Federal passive losses in full in the year incurred against any gain within the **same category** of income, but only in the year that it occurred.

Line 58 - Capital Gains Distributions

Enter on Line 58 the total amount of all capital gains distributions from your Form 1099-DIV(s) or similar statement(s). Do not include capital gains from a “New Jersey Qualified Investment Fund” which are attributable to qualified exempt obligations or gains from mutual funds to the extent attributable to Federal obligations. For information on “New Jersey Qualified Investment Funds,” see page 17.

Line 59 - Other Net Gains

Enter on Line 59 the total amount of net gains or income less net losses from disposition of property not included on Line 57 or 58 of Part I.

Line 60 - Net Gains

Enter on Line 60 the total of the amounts listed on Line 57, Column f and Lines 58 and 59, netting gains with losses. If the netted amount is a loss, enter “0.” Also enter this amount on Line 18, Column A. On Line 18, Column B, enter that portion of this amount which is derived from New Jersey sources.

Part II - Allocation of Wage and Salary Income

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 14, Column B, on page 16.



TAX TIP Check the box at Line 14 if you complete this section.

Line 61 - Amount to be Allocated

Enter on Line 61 the amount reported at Line 14, Column A, which was earned partly inside and partly outside New Jersey.

Line 62 - Total Days

Full-year nonresidents, enter 365 (366 for leap years) on Line 62. Part-year nonresidents, see page 4.

Line 63 - Nonworking Days

Enter on Line 63 the total number of nonworking days (Saturdays, Sundays, holidays, sick leave, vacation, etc.) during the taxable year covered by this return.

Line 64 - Total Days Worked

Subtract Line 63 from Line 62 and enter the result on Line 64. This is the total number of days worked during the taxable year covered by this return.

Line 65 - Days Worked Outside New Jersey

Enter on Line 65 the number of days worked outside New Jersey during the taxable year covered by this return.

Line 66 - Days Worked in New Jersey

Subtract Line 65 from Line 64 and enter the result on Line 66. This is the number of days you worked in New Jersey during the taxable year covered by this return.

Line 67 - Allocation Factor

Divide Line 66 by Line 64. The result will be a decimal. Multiply Line 61 by the decimal and include this amount on Line 14, 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

Use Part I to report the net profits or loss from every business, trade, or profession in which you were engaged. If the spaces provided are not sufficient, enclose a statement with the return listing any additional businesses and the related profit or loss along with Schedule NJ-BUS-1.

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 income tax purposes.

To comply with New Jersey income tax law you must make the following adjustments to your Federal Schedule C (or C-EZ or F):

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) which 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 which is exempt for Federal purposes.
4. Deduct the remaining 50% of meal and entertainment expenses (that were disallowed on the Federal return).
5. Deduct your qualified contributions to a self-employed 401(k) plan. Contributions to a plan in excess of the Federal limits, which are not an allowable deduction for Federal tax purposes, are also not deductible for New Jersey purposes.
6. Add interest and dividends derived in the conduct of a trade or business.
7. Add or subtract income or losses derived in the conduct of a trade or

business from rentals, royalties, patents, or copyrights.

8. Add or subtract gains or losses from the sale, exchange, or other disposition of the trade or business's property.
9. Add or subtract the net adjustment from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, Part 1, line 7. Be sure to retain the completed worksheet for your records.
10. Subtract the New Jersey allowable IRC Section 199 deduction, which must be calculated on Form 501-GIT, Domestic Production Activities Deduction.

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

Anyone engaged in a business, trade, profession, or occupation in New Jersey must register with the State for tax purposes by filing a Business Registration Application, Form NJ-REG. Form NJ-REG may be filed online through the Division of Revenue and Enterprise Services' NJ Business Gateway Services at: www.state.nj.us/treasury/revenue/.

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 17, Column A, Form NJ-1040NR. **If the netted amount is a loss**, enter "0" on Line 17, Column A. On Line 17, Column B, enter that portion of this amount which is derived from New Jersey sources.

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

Your portion of net gains or losses derived from rents, royalties, patents, and copyrights from property owned by a sole proprietorship, partnership, an estate or trust or, in general, an S corporation is reportable as net profits from business in Part I, distributive share of partnership income in Part III, net pro rata share of S corporation income in Part IV, or income from estates and trusts on Line 25, Form NJ-1040NR. For information regarding grantor trusts, see the reporting instructions for Line 25 on page 22.

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

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

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

The Gross Income Tax Act does not distinguish between active and passive losses, nor does it authorize carryback or carryforward of such losses when reporting income on Form NJ-1040NR. Thus, you may deduct Federal passive losses in

Schedule NJ-BUS-1 - continued

full in the year incurred against any gain within the **same category** of income.

Lines 1-3

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

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

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

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

Line 4

Add the amounts in the "Income or (Loss)" column and enter the total on Line 4, netting gains with losses. Enter this amount on Line 19, Column A, Form NJ-1040NR. **If the netted amount is a loss**, enter "0" on Line 19, Column A. On Line 19, Column B, enter that portion of this amount which is derived from New Jersey sources.

Part III - Distributive Share of Partnership Income

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

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

Lines 1-3

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

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

Share of Partnership Income or (Loss). Enter your share of income or (loss) as reported to you by each partnership on Schedule NJK-1. The appropriate amount to enter appears on the schedule in column A of the line labeled "Distributive Share of Partnership Income."

If the partnership had no income from New Jersey sources and you did not receive a Schedule NJK-1, you must enclose a copy of the Federal Schedule K-1 and complete Reconciliation Worksheet A contained in Tax Topic Bulletin GIT-9P, *Income From Partnerships*, but only if you had income from other New Jersey sources during the year. Be sure to retain the completed worksheet for your records.

Line 4

Add the amounts in the "Share of Partnership Income or (Loss)" column and enter the total on Line 4, netting income with losses. Enter this amount on Line 22, Column A, Form NJ-1040NR. **If the netted amount is a loss**, enter "0" on Line 22, Column A. On Line 22, Column B, enter that portion of this amount which is derived from New Jersey sources.

Part IV - Net Pro Rata Share of S Corporation Income

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

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

Lines 1-3

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

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

Pro Rata Share of S Corporation Income or (Usable Loss). Enter your share of each S corporation's income or (usable loss) as reported to you by the S corporation(s) 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 contained in Tax Topic Bulletin GIT-9S, *Income From S Corporations*. Be sure to retain the completed worksheet for your records.

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 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 that portion of this amount which is derived from New Jersey sources.

2015 New Jersey Tax Table

Use this table if your New Jersey taxable income on Line 37 is less than \$100,000. If your taxable income is \$100,000 or more, you must use the Tax Rate Schedules on page 43 of this booklet.

Example: Mr. and Mrs. Evans are filing a joint return. They checked filing status “2,” married/ CU couple, filing joint return. Their taxable income on Line 37 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 38 of Form NJ-1040NR.

If Line 37 (taxable income) Is—		And Your Filing Status* Is	
At least	But Less Than	1 or 3	2, 4, or 5
		Your Tax is—	
39,800	39,850	711	627
39,850	39,900	713	628
39,900	39,950	715	629
39,950	40,000	717	630

***Filing Status:**

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

2015 NEW JERSEY TAX TABLE (NJ-1040NR)

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

2015 NEW JERSEY TAX TABLE (NJ-1040NR) – Continued

If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (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—	
4,000				7,000				10,000				13,000			
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
5,000				8,000				11,000				14,000			
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
6,000				9,000				12,000				15,000			
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

2015 NEW JERSEY TAX TABLE (NJ-1040NR) – Continued

If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (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—	
16,000				19,000				22,000				25,000			
16,000	16,050	224	224	19,000	19,050	266	266	22,000	22,050	315	315	25,000	25,050	368	368
16,050	16,100	225	225	19,050	19,100	267	267	22,050	22,100	316	316	25,050	25,100	369	369
16,100	16,150	226	226	19,100	19,150	268	268	22,100	22,150	317	317	25,100	25,150	370	370
16,150	16,200	226	226	19,150	19,200	268	268	22,150	22,200	318	318	25,150	25,200	371	371
16,200	16,250	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
17,000				20,000				23,000				26,000			
17,000	17,050	238	238	20,000	20,050	280	280	23,000	23,050	333	333	26,000	26,050	385	385
17,050	17,100	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
18,000				21,000				24,000				27,000			
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

2015 NEW JERSEY TAX TABLE (NJ-1040NR) – Continued

If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (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—	
28,000				31,000				34,000				37,000			
28,000	28,050	420	420	31,000	31,050	473	473	34,000	34,050	525	525	37,000	37,050	613	578
28,050	28,100	421	421	31,050	31,100	474	474	34,050	34,100	526	526	37,050	37,100	615	579
28,100	28,150	422	422	31,100	31,150	475	475	34,100	34,150	527	527	37,100	37,150	617	580
28,150	28,200	423	423	31,150	31,200	476	476	34,150	34,200	528	528	37,150	37,200	619	581
28,200	28,250	424	424	31,200	31,250	476	476	34,200	34,250	529	529	37,200	37,250	620	581
28,250	28,300	425	425	31,250	31,300	477	477	34,250	34,300	530	530	37,250	37,300	622	582
28,300	28,350	426	426	31,300	31,350	478	478	34,300	34,350	531	531	37,300	37,350	624	583
28,350	28,400	427	427	31,350	31,400	479	479	34,350	34,400	532	532	37,350	37,400	626	584
28,400	28,450	427	427	31,400	31,450	480	480	34,400	34,450	532	532	37,400	37,450	627	585
28,450	28,500	428	428	31,450	31,500	481	481	34,450	34,500	533	533	37,450	37,500	629	586
28,500	28,550	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
29,000				32,000				35,000				38,000			
29,000	29,050	438	438	32,000	32,050	490	490	35,000	35,050	543	543	38,000	38,050	648	595
29,050	29,100	439	439	32,050	32,100	491	491	35,050	35,100	545	544	38,050	38,100	650	596
29,100	29,150	440	440	32,100	32,150	492	492	35,100	35,150	547	545	38,100	38,150	652	597
29,150	29,200	441	441	32,150	32,200	493	493	35,150	35,200	549	546	38,150	38,200	654	598
29,200	29,250	441	441	32,200	32,250	494	494	35,200	35,250	550	546	38,200	38,250	655	599
29,250	29,300	442	442	32,250	32,300	495	495	35,250	35,300	552	547	38,250	38,300	657	600
29,300	29,350	443	443	32,300	32,350	496	496	35,300	35,350	554	548	38,300	38,350	659	601
29,350	29,400	444	444	32,350	32,400	497	497	35,350	35,400	556	549	38,350	38,400	661	602
29,400	29,450	445	445	32,400	32,450	497	497	35,400	35,450	557	550	38,400	38,450	662	602
29,450	29,500	446	446	32,450	32,500	498	498	35,450	35,500	559	551	38,450	38,500	664	603
29,500	29,550	447	447	32,500	32,550	499	499	35,500	35,550	561	552	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
30,000				33,000				36,000				39,000			
30,000	30,050	455	455	33,000	33,050	508	508	36,000	36,050	578	560	39,000	39,050	683	613
30,050	30,100	456	456	33,050	33,100	509	509	36,050	36,100	580	561	39,050	39,100	685	614
30,100	30,150	457	457	33,100	33,150	510	510	36,100	36,150	582	562	39,100	39,150	687	615
30,150	30,200	458	458	33,150	33,200	511	511	36,150	36,200	584	563	39,150	39,200	689	616
30,200	30,250	459	459	33,200	33,250	511	511	36,200	36,250	585	564	39,200	39,250	690	616
30,250	30,300	460	460	33,250	33,300	512	512	36,250	36,300	587	565	39,250	39,300	692	617
30,300	30,350	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

2015 NEW JERSEY TAX TABLE (NJ-1040NR) - Continued

Table with 16 columns: If Line 37 (New Jersey Taxable Income) Is —, And You Checked Filing Status Line —, If Line 37 (New Jersey Taxable Income) Is —, And You Checked Filing Status Line —, If Line 37 (New Jersey Taxable Income) Is —, And You Checked Filing Status Line —, If Line 37 (New Jersey Taxable Income) Is —, And You Checked Filing Status Line —. Rows include income brackets from 40,000 to 42,950 and 43,000 to 51,000.

2015 NEW JERSEY TAX TABLE (NJ-1040NR) – Continued

If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (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—	
52,000				55,000				58,000				61,000			
52,000	52,050	1,382	855	55,000	55,050	1,548	928	58,000	58,050	1,713	1,002	61,000	61,050	1,879	1,075
52,050	52,100	1,385	856	55,050	55,100	1,550	929	58,050	58,100	1,716	1,003	61,050	61,100	1,882	1,076
52,100	52,150	1,387	857	55,100	55,150	1,553	931	58,100	58,150	1,719	1,004	61,100	61,150	1,885	1,078
52,150	52,200	1,390	858	55,150	55,200	1,556	932	58,150	58,200	1,722	1,005	61,150	61,200	1,887	1,079
52,200	52,250	1,393	860	55,200	55,250	1,559	933	58,200	58,250	1,724	1,007	61,200	61,250	1,890	1,080
52,250	52,300	1,396	861	55,250	55,300	1,561	934	58,250	58,300	1,727	1,008	61,250	61,300	1,893	1,081
52,300	52,350	1,398	862	55,300	55,350	1,564	935	58,300	58,350	1,730	1,009	61,300	61,350	1,896	1,082
52,350	52,400	1,401	863	55,350	55,400	1,567	937	58,350	58,400	1,733	1,010	61,350	61,400	1,898	1,084
52,400	52,450	1,404	864	55,400	55,450	1,570	938	58,400	58,450	1,735	1,011	61,400	61,450	1,901	1,085
52,450	52,500	1,407	866	55,450	55,500	1,572	939	58,450	58,500	1,738	1,013	61,450	61,500	1,904	1,086
52,500	52,550	1,410	867	55,500	55,550	1,575	940	58,500	58,550	1,741	1,014	61,500	61,550	1,907	1,087
52,550	52,600	1,412	868	55,550	55,600	1,578	942	58,550	58,600	1,744	1,015	61,550	61,600	1,910	1,089
52,600	52,650	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
53,000				56,000				59,000				62,000			
53,000	53,050	1,437	879	56,000	56,050	1,603	953	59,000	59,050	1,769	1,026	62,000	62,050	1,934	1,100
53,050	53,100	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
54,000				57,000				60,000				63,000			
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

2015 NJ-1040NR Tax Table

2015 NEW JERSEY TAX TABLE (NJ-1040NR) – Continued

If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (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—	
64,000				67,000				70,000				73,000			
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
65,000				68,000				71,000				74,000			
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
66,000				69,000				72,000				75,000			
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

2015 NEW JERSEY TAX TABLE (NJ-1040NR) – Continued

If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (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—	
76,000				79,000				82,000				85,000			
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
77,000				80,000				83,000				86,000			
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
78,000				81,000				84,000				87,000			
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

2015 NEW JERSEY TAX TABLE (NJ-1040NR) – Continued

If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 37 (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—	
88,000				91,000				94,000				97,000			
88,000	88,050	3,481	2,088	91,000	91,050	3,672	2,254	94,000	94,050	3,863	2,420	97,000	97,050	4,054	2,586
88,050	88,100	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
89,000				92,000				95,000				98,000			
89,000	89,050	3,545	2,144	92,000	92,050	3,736	2,309	95,000	95,050	3,927	2,475	98,000	98,050	4,118	2,641
89,050	89,100	3,548	2,146	92,050	92,100	3,739	2,312	95,050	95,100	3,930	2,478	98,050	98,100	4,121	2,644
89,100	89,150	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
90,000				93,000				96,000				99,000			
90,000	90,050	3,608	2,199	93,000	93,050	3,799	2,365	96,000	96,050	3,991	2,530	99,000	99,050	4,182	2,696
90,050	90,100	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	2,417	96,950	97,000	4,051	2,583	99,950	100,000	4,242	2,749

2015 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 37) is:		Enter Line 37	Multiply Line 37 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	and over	_____	× .0897 = _____	– \$15,126.25 = _____	

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 37) is:		Enter Line 37	Multiply Line 37 by:	Subtract	Your Tax
Over	But not over				
\$ 0	\$ 20,000	_____	× .014 = _____	– \$ 0 = _____	
\$ 20,000	\$ 50,000	_____	× .0175 = _____	– \$ 70.00 = _____	
\$ 50,000	\$ 70,000	_____	× .0245 = _____	– \$ 420.00 = _____	
\$ 70,000	\$ 80,000	_____	× .035 = _____	– \$ 1,154.50 = _____	
\$ 80,000	\$ 150,000	_____	× .05525 = _____	– \$ 2,775.00 = _____	
\$ 150,000	\$ 500,000	_____	× .0637 = _____	– \$ 4,042.50 = _____	
\$ 500,000	and over	_____	× .0897 = _____	– \$17,042.50 = _____	

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Assembling Your Return

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

- ♦ **Check your math.**
- ♦ **Sign and date your return.** Both spouses/civil union partners must sign a joint return.
- ♦ **Enclose** all supporting documents and schedules with the return including:
 - W-2s
 - 1099-Rs and 1099-MISCs that indicate NJ withholdings
 - If applicable, New Jersey Form(s): Schedules NJ-BUS-1 and NJ-BUS-2, NJ-630, NJ-1040-SC, NJ-2210, 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 nonmilitary spouses of military personnel)
 - 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
Form 3903 for moving expenses	
- ♦ **Balance due.** Complete the Payment Voucher, Form NJ-1040NR-V, and return it with your payment if paying by check or money order. Write your social security number on your check or money order. If you pay your taxes by check or money order, enter the amount of your payment in the boxes above Line 14 on the front of the return. If paying by e-check or credit card, do not include the payment voucher, and do not enter the amount of your payment on the front of the return.
- ♦ **Use the return envelope** to mail Form NJ-1040NR with related enclosures, payment voucher, and check or money order. **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 or schedules.

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 Division of Taxation representative for tax information and assistance, 8:30 a.m. to 4:30 p.m., Monday through Friday (except State holidays).

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. Access the Division's website at:

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

You can also reach us by email with general State tax questions at: 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:

www.state.nj.us/treasury/taxation/listserv.html

in person...

Visit a New Jersey Division of Taxation Regional Office

Regional offices provide individual assistance at various locations throughout the State. Call the Automated Tax Information System or visit our website for the address of the regional office 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:

www.state.nj.us/treasury/taxation/forms.shtml

- ◆ 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.