

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY

STATISTICS OF INCOME

2007 Income Tax Returns
Tax Filing Date April 15, 2008

Office of Revenue and Economic Analysis
Fall 2009

**New Jersey Statistics of Income
2007 Income Tax Returns**

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State of New Jersey
Department of the Treasury
NEW JERSEY STATISTICS OF INCOME
2007 Income Tax Returns: Tax Filing Date April 15, 2008
INTRODUCTION

This report contains individual gross income tax data for Tax Year 2007, complete through February, 2009. The statistics were based on the New Jersey Division of Taxation's Gross Income Tax file for Tax Year 2007, which contains records of the tax transactions in more than 4.46 Million individual gross income tax accounts.

The report includes data on resident and non-resident taxpayers. For Tax Year 2007 the total number of individual tax returns increased by 18,300 or 0.4%. Total gross income increased \$68.3 Billion, or 14.9%, from \$457.1 Billion to \$525.4 Billion. Total tax liability increased \$1.41 Billion, or 13.4% from \$10.540 Billion to \$11.955 Billion.

In tax year 2007 the minimum filing threshold for married filing jointly, household heads and surviving spouses was \$20,000. It was \$10,000 for married filing separately and single filers. The amount of retirement income that can be excluded from gross income was \$20,000 for joint filers, \$10,000 for married filing separately filers, and \$15,000 for individual filers. The Property Tax Deduction/Credit program allowed eligible homeowners and tenants to deduct 100% of their property tax up to a limit of \$10,000 (minimum benefit \$50.00). For tenants 18% of rent due and paid during the year is deemed to be property taxes paid. For tax year 2007, this program resulted in a tax decrease of \$506.1 Million, down \$5.9 Million or 1.15% from Tax Year 2006. An Earned Income Tax Credit based on a percentage of the Federal credit went into effect in Tax Year 2000 for taxpayers with an eligible dependent and gross income under \$20,000. For Tax Year 2007, it was 20% of the Federal credit. Over 462,500 households claimed the credit for a total of \$186.5 million.

Full Year Resident Filers

In order to provide consistency across years for the maximum amount of data, most of the information in this report deals with tax returns filed by those who were residents of New Jersey for all of 2007. The number of these taxpayers increased by 111,421 (2.9%), from 2006 levels.

Both income and tax liability are highly concentrated. In Tax Year 2007, 82.5% of the tax payment came from 20.3% of the returns that reported at least \$100,000 in gross income. These returns accounted for 66.6% percent of all income reported. The 1.3% of taxpayers in the highest bracket with incomes over \$500,000 reported 24.9% of the income and paid 46.1% of the total tax. This group of 51,187 taxpayers (2007) had the strongest growth in filers (12.4%) and reported income (19.0%).

Total gross income increased by 8.0% to \$314.2 Billion, while total tax liability increased by 12.0% to \$10.2 Billion. Total taxes paid by taxpayers with incomes under \$100,000 increased by 2.2%. Total taxes paid by taxpayers with incomes between \$100,000 and \$500,000 increased by 9.3%. Total taxes paid by taxpayers reporting at least \$500,000 increased by 20.2%.

Wage income increased by 6.5% between 2006 and 2007. Net profits from business and distributive shares of partnership income increased by 3.1% and 20.1%, respectively. Income from Subchapter-S Corporations increased 2.2% and net capital gains income grew 21.0%. Interest income increased by 19.5% and dividend income increased by 14.9%.

This report is divided into 3 sections. Section 1 concerns itself with overall summary information. Section 2 is divided into 6 chapters that contain summary tables as well as tables of detailed aggregate statistics by size of income on full year resident income tax returns for the entire state. Chapter 5 breaks out the data by county. The state wide totals are slightly higher than those in chapters 1-4 because the data includes some returns that were not available when these earlier chapters were analyzed. Data from non-resident returns are presented in Chapter 6. Section 3 (Appendix) provides an explanation of the terms used in the tables, explains the filing requirements, and details the sources and limitations of the data. Internet links to the 2007 tax forms and instruction packets on the Division of Taxation website are included

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.1a Income Sources by Filing Status, Age: Amounts (\$000s)

	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	314,238,875	225,965,575	7,154,359	6,873,311	81,697,635	8,230,035	778,031
Taxable Returns	298,988,990	213,416,516	6,361,747	6,464,521	77,003,340	4,257,134	0
Non-taxable returns	15,249,885	12,549,059	792,612	408,790	4,694,295	3,972,901	778,031
Seniors	35,460,055	10,397,433	3,300,363	3,150,999	24,228,878	6,342,523	724,904
Taxable Returns	33,837,029	9,899,959	2,655,992	2,830,239	21,283,628	2,832,789	0
Non-taxable returns	1,623,026	497,474	644,371	320,761	2,945,249	3,509,734	724,904
Non-seniors	278,778,820	215,568,142	3,853,995	3,722,312	57,468,757	1,887,513	53,127
Taxable Returns	265,151,960	203,516,557	3,705,755	3,634,282	55,719,711	1,424,345	0
Non-taxable returns	13,626,859	12,051,585	148,240	88,029	1,749,046	463,168	53,127
All Returns	314,238,875	225,965,575	7,154,359	6,873,311	81,697,635	8,230,035	778,031
Taxable Returns	298,988,990	213,416,516	6,361,747	6,464,521	77,003,340	4,257,134	0
Non-taxable returns	15,249,885	12,549,059	792,612	408,790	4,694,295	3,972,901	778,031
Single	63,884,733	48,288,957	2,161,597	1,981,854	14,660,828	3,704,548	496,044
Taxable Returns	58,895,644	44,212,819	1,748,561	1,733,132	12,914,552	1,713,421	0
Non-taxable returns	4,989,089	4,076,138	413,036	248,722	1,746,276	1,991,127	496,044
Married, Joint	221,197,189	153,743,300	4,647,911	4,504,334	62,112,214	4,071,731	261,161
Taxable Returns	215,804,363	149,642,238	4,304,110	4,358,798	59,779,230	2,280,012	0
Non-taxable returns	5,392,827	4,101,062	343,801	145,536	2,332,984	1,791,719	261,161
Married, Separate	5,266,353	3,206,162	102,916	197,052	1,823,844	69,105	5,485
Taxable Returns	5,081,567	3,043,061	98,127	194,971	1,792,629	47,221	0
Non-taxable returns	184,787	163,101	4,788	2,081	31,215	21,884	5,485
Head-of-Household	23,701,705	20,618,753	231,216	182,030	3,032,270	377,720	15,156
Taxable Returns	19,031,007	16,419,129	201,452	169,930	2,452,657	212,161	0
Non-taxable returns	4,670,698	4,199,623	29,764	12,100	579,614	165,559	15,156
Qualifying Spouse	188,894	108,404	10,719	8,041	68,478	6,931	184
Taxable Returns	176,409	99,269	9,497	7,689	64,273	4,318	0
Non-taxable returns	12,485	9,135	1,222	351	4,206	2,613	184

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.1b Income Sources by Filing Status, Age: Returns (000s)

	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	3,967.5	3,347.7	2,145.1	1,212.8	1,714.5	648.1	103.9
Taxable Returns	2,786.1	2,533.1	1,694.8	982.4	1,258.2	358.9	0.0
Non-Taxable Returns	1,181.4	814.7	450.4	230.4	456.3	289.2	103.9
Seniors	585.6	218.9	491.0	334.2	504.7	431.6	98.3
Taxable Returns	322.8	168.7	285.9	215.6	285.5	194.4	0.0
Non-Taxable Returns	262.9	50.2	205.1	118.7	219.2	237.3	98.3
Non-seniors	3,381.9	3,128.8	1,654.1	878.6	1,209.8	216.5	5.7
Taxable Returns	2,463.4	2,364.4	1,408.9	766.8	972.7	164.6	0.0
Non-Taxable Returns	918.5	764.4	245.2	111.7	237.0	51.9	5.7
All Returns	3,967.5	3,347.7	2,145.1	1,212.8	1,714.5	648.1	103.9
Taxable Returns	2,786.1	2,533.1	1,694.8	982.4	1,258.2	358.9	0.0
Non-Taxable Returns	1,181.4	814.7	450.4	230.4	456.3	289.2	103.9
Single	1,796.0	1,439.2	834.1	452.2	634.7	315.7	69.5
Taxable Returns	1,131.0	997.3	567.0	302.8	393.8	157.4	0.0
Non-Taxable Returns	665.0	441.8	267.1	149.4	240.8	158.3	69.5
Married, Joint	1,510.7	1,303.6	1,121.5	688.9	911.3	275.5	31.2
Taxable Returns	1,282.0	1,179.8	982.7	619.7	762.7	166.8	0.0
Non-Taxable Returns	228.7	123.8	138.8	69.3	148.6	108.7	31.2
Married, Separate	67.1	56.2	30.3	14.6	24.4	9.2	0.9
Taxable Returns	56.1	50.0	26.3	13.0	20.0	6.5	0.0
Non-Taxable Returns	11.1	6.2	4.0	1.6	4.4	2.7	0.9
Head-of-Household	591.2	546.8	157.3	56.0	142.6	47.0	2.3
Taxable Returns	315.3	304.4	117.3	46.1	80.5	27.9	0.0
Non-Taxable Returns	275.8	242.4	40.0	9.9	62.1	19.1	2.3
Qualifying Spouse	2.5	2.0	1.9	1.1	1.5	0.7	0.0
Taxable Returns	1.8	1.5	1.5	0.9	1.2	0.4	0.0
Non-Taxable Returns	0.8	0.5	0.5	0.2	0.4	0.3	0.0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.2a Other Income Detail by Filing Status, Age: Amounts (\$000s)

	Net Business Profit	Net Capital Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Net Gambling	Alimony Received	Misc Income
All Returns	11,012,349	19,125,679	17,072,555	19,111,978	10,264,295	1,454,685	125,001	457,385	3,073,710
Taxable Returns	10,038,957	18,797,380	14,117,446	18,969,300	10,211,340	1,353,378	109,061	430,201	2,976,278
Non-taxable returns	973,392	328,299	2,955,109	142,678	52,954	101,307	15,939	27,184	97,432
Seniors	1,128,836	5,772,624	11,140,686	2,568,362	1,834,285	591,418	35,209	38,280	1,119,179
Taxable Returns	1,077,275	5,571,608	8,636,154	2,522,533	1,826,630	520,116	27,215	30,554	1,071,544
Non-taxable returns	51,561	201,016	2,504,532	45,829	7,655	71,302	7,994	7,725	47,635
Non-seniors	9,883,513	13,353,055	5,931,869	16,543,615	8,430,010	863,267	89,792	419,105	1,954,531
Taxable Returns	8,961,682	13,225,772	5,481,292	16,446,766	8,384,710	833,261	81,846	399,646	1,904,734
Non-taxable returns	921,831	127,283	450,577	96,849	45,299	30,005	7,945	19,459	49,797
All Returns	11,012,349	19,125,679	17,072,555	19,111,978	10,264,295	1,454,685	125,001	457,385	3,073,710
Taxable Returns	10,038,957	18,797,380	14,117,446	18,969,300	10,211,340	1,353,378	109,061	430,201	2,976,278
Non-taxable returns	973,392	328,299	2,955,109	142,678	52,954	101,307	15,939	27,184	97,432
Single	1,684,015	3,499,087	5,294,672	1,583,472	1,067,360	328,083	38,164	180,516	985,459
Taxable Returns	1,509,499	3,296,349	4,058,391	1,566,531	1,060,470	289,808	32,340	168,752	932,410
Non-taxable returns	174,516	202,737	1,236,280	16,940	6,889	38,275	5,825	11,764	53,049
Married, Joint	8,335,841	14,863,367	10,843,188	16,402,066	8,670,433	1,048,496	71,456	5,657	1,871,710
Taxable Returns	7,899,424	14,749,656	9,314,282	16,285,099	8,629,494	992,678	64,270	5,547	1,838,780
Non-taxable returns	436,417	113,711	1,528,906	116,967	40,938	55,818	7,186	110	32,931
Married, Separate	204,485	306,035	200,766	748,711	231,949	28,559	2,289	3,521	97,527
Taxable Returns	196,214	304,250	184,153	747,285	231,274	27,617	1,950	3,346	96,541
Non-taxable returns	8,271	1,785	16,613	1,427	675	942	339	176	986
Head-of-Household	781,605	440,291	714,784	367,958	290,047	48,841	13,036	267,685	108,023
Taxable Returns	428,192	430,490	544,304	360,640	285,615	42,669	10,455	252,551	97,742
Non-taxable returns	353,413	9,801	170,481	7,318	4,433	6,173	2,581	15,134	10,281
Qualifying Spouse	6,402	16,899	19,144	9,770	4,506	706	55	6	10,990
Taxable Returns	5,628	16,634	16,317	9,744	4,487	606	47	6	10,805
Non-taxable returns	774	265	2,828	27	18	100	8	0	186

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.2b Other Income Detail by Filing Status, Age: Returns (000s)

	Net Business Profit	Net Capital Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Net Gambling	Alimony Received	Misc Income
All Returns	421.9	720.2	770.8	120.4	78.1	99.8	21.8	21.3	179.7
Taxable Returns	301.2	598.4	524.0	112.1	74.5	79.9	16.2	17.8	151.2
Non-taxable returns	120.7	121.8	246.8	8.3	3.6	19.9	5.6	3.5	28.5
Seniors	41.9	190.9	446.8	25.6	9.9	35.5	6.3	2.6	47.1
Taxable Returns	31.3	137.9	247.8	22.9	9.3	22.4	3.4	1.6	34.9
Non-taxable returns	10.6	52.9	199.0	2.7	0.6	13.1	2.9	1.0	12.2
Non-seniors	380.0	529.3	324.0	94.8	68.1	64.3	15.5	18.6	132.7
Taxable Returns	269.9	460.4	276.2	89.1	65.2	57.6	12.8	16.2	116.4
Non-taxable returns	110.1	68.9	47.8	5.6	2.9	6.7	2.7	2.5	16.3
All Returns	421.9	720.2	770.8	120.4	78.1	99.8	21.8	21.3	179.7
Taxable Returns	301.2	598.4	524.0	112.1	74.5	79.9	16.2	17.8	151.2
Non-taxable returns	120.7	121.8	246.8	8.3	3.6	19.9	5.6	3.5	28.5
Single	110.7	276.8	302.9	25.9	12.0	26.8	7.4	9.7	62.9
Taxable Returns	69.1	190.3	175.4	22.1	11.1	18.4	5.2	8.1	46.8
Non-taxable returns	41.6	86.5	127.5	3.8	0.9	8.3	2.3	1.6	16.1
Married, Joint	250.9	403.6	406.6	88.8	61.8	65.9	11.4	0.4	103.2
Taxable Returns	211.0	373.5	307.6	85.0	59.6	56.3	9.0	0.4	94.2
Non-taxable returns	39.8	30.1	99.0	3.8	2.2	9.5	2.4	0.0	9.0
Married, Separate	7.0	8.4	9.6	1.7	1.3	1.5	0.4	0.2	2.5
Taxable Returns	5.3	7.7	7.6	1.6	1.2	1.3	0.3	0.2	2.2
Non-taxable returns	1.7	0.7	2.0	0.1	0.1	0.2	0.1	0.0	0.3
Head-of-Household	53.1	30.6	50.9	3.9	3.0	5.6	2.6	11.0	10.9
Taxable Returns	15.6	26.2	32.8	3.3	2.6	3.8	1.7	9.1	7.8
Non-taxable returns	37.5	4.4	18.0	0.6	0.4	1.8	0.9	1.8	3.1
Qualifying Spouse	0.2	0.7	0.8	0.1	0.0	0.1	0.0	0.0	0.2
Taxable Returns	0.1	0.6	0.6	0.1	0.0	0.1	0.0	0.0	0.2
Non-taxable returns	0.1	0.1	0.2	0.0	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.3 Income Sources as Percent of Total Income by Filing Status, Age

All Full-year Resident Taxpayers

Income Source	Number of Returns	Amount	Percent Total Income
Employee Compensation	3,347.7	225,965,575	70.2%
Interest	2,145.1	7,154,359	2.2%
Dividends	1,212.8	6,873,311	2.1%
Other Income	1,714.5	81,697,635	25.4%
Total Income	3,938.7	321,690,879	100.0%
Less Retirement Exclusion	648.1	8,230,035	2.6%
Gross Income	3,967.5	314,238,875	97.7%
Other Income			
S-Corporation Income	78.1	10,264,295	3.2%
Net Business Profits	421.9	11,012,349	3.4%
Net Capital Gains	720.2	19,125,679	5.9%
Pensions and Annuities	770.8	17,072,555	5.3%
Partnership Income	120.4	19,111,978	5.9%
Rental Income	99.8	1,454,685	0.5%
Net Gambling Income	21.8	125,001	0.0%
Alimony Received	21.3	457,385	0.1%
Other	179.7	3,073,710	1.0%
Total Other Income	1,714.5	81,697,635	25.4%

Returns with at least One Filer 65+

Income Source	Number of Returns	Amount	Percent Total Income
Employee Compensation	218.9	10,397,433	25.3%
Interest	491.0	3,300,363	8.0%
Dividends	334.2	3,150,999	7.7%
Other Income	504.7	24,228,878	59.0%
Total Income	575.9	41,077,674	100.0%
Less Retirement Exclusion	431.6	6,342,523	15.4%
Gross Income	585.6	35,460,055	86.3%
Other Income			
S-Corporation Income	9.9	1,834,285	4.5%
Net Business Profits	41.9	1,128,836	2.7%
Net Capital Gains	190.9	5,772,624	14.1%
Pensions and Annuities	446.8	11,140,686	27.1%
Partnership Income	25.6	2,568,362	6.3%
Rental Income	35.5	591,418	1.4%
Net Gambling Income	6.3	35,209	0.1%
Alimony Received	2.6	38,280	0.1%
Other	47.1	1,119,179	2.7%
Total Other Income	504.7	24,228,878	59.0%

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.4 Gross Income Distribution by Gross Income Class

All Full-year Resident Returns

Gross Income	Returns (000s)	Gross Income Amount (\$000s)	Percent of Total:		Gross Income Average
			Returns	Amount	
at most 10,000	781.1	3,122,692	19.7%	1.0%	3,998
10,000 < 20,000	490.4	7,268,364	12.4%	2.3%	14,822
20,000 < 35,000	594.2	16,164,355	15.0%	5.1%	27,202
35,000 < 50,000	459.2	19,369,184	11.6%	6.2%	42,181
50,000 < 75,000	521.5	32,017,696	13.1%	10.2%	61,401
75,000 < 100,000	313.9	27,105,192	7.9%	8.6%	86,341
100,000 < 200,000	572.3	78,141,479	14.4%	24.9%	136,540
200,000 < 250,000	78.9	17,529,965	2.0%	5.6%	222,120
250,000 < 500,000	104.8	35,150,440	2.6%	11.2%	335,395
at least 500,000	51.2	78,369,507	1.3%	24.9%	1,531,043
Total	3,967.5	314,238,875	100.0%	100.0%	79,203

Full-year Resident Returns with at least one Filer 65+

Gross Income	Returns (000s)	Gross Income Amount (\$000s)	Percent of Total:		Gross Income Average
			Returns	Amount	
at most 10,000	206.4	456,122	35.3%	1.3%	2,209
10,000 < 20,000	80.7	1,190,923	13.8%	3.4%	14,752
20,000 < 35,000	85.7	2,312,892	14.6%	6.5%	26,984
35,000 < 50,000	58.3	2,447,282	9.9%	6.9%	42,010
50,000 < 75,000	57.9	3,537,336	9.9%	10.0%	61,114
75,000 < 100,000	18.0	1,497,958	3.1%	4.2%	83,201
100,000 < 200,000	52.7	7,153,684	9.0%	20.2%	135,733
200,000 < 250,000	7.6	1,686,360	1.3%	4.8%	222,563
250,000 < 500,000	11.7	3,963,025	2.0%	11.2%	337,394
at least 500,000	6.6	11,214,472	1.1%	31.6%	1,702,257
Total	585.6	35,460,055	100.0%	100.0%	60,549

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.5 Gross Income Component By Gross Income Level: Amounts (\$000s)

Gross Income	Employee Compensation	Interest	Dividends	Other	Total Income	Retirement Exclusion
at most 10,000	2,237,774	508,426	246,865	2,417,773	5,410,838	3,066,176
10,000 < 20,000	5,470,574	377,606	213,894	2,381,357	8,443,431	1,175,067
20,000 < 35,000	13,202,600	536,228	321,678	3,481,614	17,542,120	1,377,764
35,000 < 50,000	16,374,798	491,057	316,321	3,242,413	20,424,589	1,055,405
50,000 < 75,000	27,288,793	721,397	496,031	4,752,185	33,258,406	1,240,710
75,000 < 100,000	24,327,819	408,377	277,863	2,400,397	27,414,456	309,264
100,000 < 200,000	64,383,233	1,461,740	1,296,538	11,004,275	78,145,786	4,307
200,000 < 250,000	13,454,916	352,256	388,753	3,334,489	17,530,414	449
250,000 < 500,000	24,309,527	760,356	952,072	9,129,173	35,151,128	689
at least 500,000	34,915,540	1,536,916	2,363,295	39,553,959	78,369,710	203
Total	225,965,575	7,154,359	6,873,311	81,697,635	321,690,879	8,230,035

Gross Income Component By Gross Income Level: Returns (000s)

Gross Income	Employee Compensation	Interest	Dividends	Other	Total Income	Retirement Exclusion
at most 10,000	480.7	313.8	171.8	317.5	752.3	221.8
10,000 < 20,000	397.4	160.4	81.4	173.6	490.4	89.5
20,000 < 35,000	516.9	220.1	102.0	189.7	594.2	108.5
35,000 < 50,000	415.6	219.5	98.8	158.2	459.2	86.5
50,000 < 75,000	482.3	316.7	152.1	213.3	521.5	102.6
75,000 < 100,000	302.5	220.7	112.5	133.2	313.9	38.4
100,000 < 200,000	539.0	473.9	307.1	338.0	572.3	0.6
200,000 < 250,000	73.5	71.8	56.9	58.0	78.9	0.1
250,000 < 500,000	95.4	98.4	84.2	85.7	104.8	0.1
at least 500,000	44.4	49.8	46.0	47.3	51.2	0.0
Total	3,347.7	2,145.1	1,212.8	1,714.5	3,938.7	648.1

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.6 Components of Other Income By Gross Income Level: Amounts (\$000s)

Gross Income	S-Corporation	Net Business Profits	Net Capital Gains	Pensions and Annuities	Partnership Income	Rental Income	Net Gambling	Alimony Received	Miscellaneous Income
at most 10,000	3,422	281,606	182,237	1,815,300	10,523	60,539	8,733	10,217	45,197
10,000 < 20,000	13,605	565,931	192,531	1,456,958	31,633	39,398	6,824	20,129	54,349
20,000 < 35,000	38,992	678,498	288,524	2,198,749	71,898	63,379	10,851	46,981	83,742
35,000 < 50,000	60,536	552,756	313,903	1,993,013	95,571	68,452	10,797	61,271	86,113
50,000 < 75,000	139,352	884,744	563,000	2,614,851	187,552	113,578	13,231	96,715	139,162
75,000 < 100,000	162,255	768,905	400,279	620,624	196,027	84,550	9,038	62,512	96,206
100,000 < 200,000	713,453	2,394,652	2,142,181	4,010,851	921,422	281,091	23,996	109,616	407,013
200,000 < 250,000	311,166	781,041	819,834	710,284	470,946	81,361	6,179	15,379	138,299
250,000 < 500,000	1,105,041	1,956,860	2,373,078	1,058,962	1,994,374	226,035	11,928	27,174	375,720
at least 500,000	7,716,473	2,147,356	11,850,112	592,962	15,132,031	436,303	23,423	7,390	1,647,909
Total	10,264,295	11,012,349	19,125,679	17,072,555	19,111,978	1,454,685	125,001	457,385	3,073,710

Components of Other Income By Gross Income Level: Returns (000s)

Gross Income	S-Corporation	Net Business Profits	Net Capital Gains	Pensions and Annuities	Partnership Income	Rental Income	Net Gambling	Alimony Received	Other Income
at most 10,000	1.1	64.5	93.3	180.9	4.3	13.4	3.5	1.6	18.6
10,000 < 20,000	1.9	56.3	46.9	86.4	4.6	7.1	2.4	2.1	12.7
20,000 < 35,000	3.6	48.8	57.0	105.8	6.6	9.4	3.3	3.9	16.1
35,000 < 50,000	4.2	36.1	54.5	84.9	6.6	8.5	2.8	4.2	15.4
50,000 < 75,000	7.6	51.4	84.8	101.0	10.6	12.4	3.3	4.8	23.0
75,000 < 100,000	7.2	37.8	61.7	37.9	8.5	8.5	1.9	2.1	16.2
100,000 < 200,000	22.0	82.1	185.7	125.2	28.5	21.9	3.3	2.1	42.8
200,000 < 250,000	6.1	14.0	38.5	17.1	8.5	4.7	0.4	0.2	8.4
250,000 < 500,000	12.9	21.0	61.1	21.8	20.3	8.3	0.6	0.2	14.4
at least 500,000	11.6	9.8	36.6	9.8	22.0	5.7	0.3	0.1	12.0
Total	78.1	421.9	720.2	770.8	120.4	99.8	21.8	21.3	179.7

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.7 Gross Income Distribution by Filing Status

Married Filing Jointly

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
at most 10,000	92.6	287,846	6.1%	0.1%	3,108
10,000 < 20,000	76.8	1,166,983	5.1%	0.5%	15,204
20,000 < 35,000	124.4	3,421,797	8.2%	1.5%	27,515
35,000 < 50,000	126.3	5,367,848	8.4%	2.4%	42,512
50,000 < 75,000	221.9	13,887,009	14.7%	6.3%	62,574
75,000 < 100,000	194.4	16,895,865	12.9%	7.6%	86,892
100,000 < 200,000	467.3	64,540,547	30.9%	29.2%	138,105
200,000 < 250,000	69.5	15,433,907	4.6%	7.0%	222,109
250,000 < 500,000	92.1	30,923,071	6.1%	14.0%	335,577
at least 500,000	45.4	69,272,315	3.0%	31.3%	1,527,268
Total	1,510.7	221,197,189	100.0%	100.0%	146,421

Married Filing Separately

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
at most 10,000	8.7	34,194	12.9%	0.6%	3,953
10,000 < 20,000	7.4	111,700	11.0%	2.1%	15,088
20,000 < 35,000	12.4	342,579	18.5%	6.5%	27,587
35,000 < 50,000	12.1	509,930	18.0%	9.7%	42,272
50,000 < 75,000	12.9	782,787	19.2%	14.9%	60,842
75,000 < 100,000	6.2	527,931	9.2%	10.0%	85,578
100,000 < 200,000	5.5	713,467	8.2%	13.5%	129,580
200,000 < 250,000	0.6	131,051	0.9%	2.5%	222,498
250,000 < 500,000	0.8	287,695	1.3%	5.5%	340,065
at least 500,000	0.6	1,825,021	0.9%	34.7%	2,878,582
Total	67.1	5,266,353	100.0%	100.0%	78,433

Single

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
at most 10,000	601.5	2,344,712	33.5%	3.7%	3,898
10,000 < 20,000	283.3	4,146,466	15.8%	6.5%	14,637
20,000 < 35,000	303.5	8,232,268	16.9%	12.9%	27,129
35,000 < 50,000	225.7	9,500,137	12.6%	14.9%	42,099
50,000 < 75,000	206.0	12,465,866	11.5%	19.5%	60,524
75,000 < 100,000	81.1	6,926,247	4.5%	10.8%	85,420
100,000 < 200,000	74.6	9,706,945	4.2%	15.2%	130,158
200,000 < 250,000	6.9	1,538,494	0.4%	2.4%	222,165
250,000 < 500,000	9.4	3,137,758	0.5%	4.9%	334,088
at least 500,000	4.2	5,885,840	0.2%	9.2%	1,418,275
Total	1,796.0	63,884,733	100.0%	100.0%	35,571

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.7 Gross Income Distribution by Filing Status
(continued)

Head of Household

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
at most 10,000	78.0	454,803	13.2%	1.9%	5,827
10,000 < 20,000	122.6	1,838,667	20.7%	7.8%	14,994
20,000 < 35,000	153.6	4,156,047	26.0%	17.5%	27,060
35,000 < 50,000	94.9	3,977,336	16.0%	16.8%	41,920
50,000 < 75,000	80.2	4,854,779	13.6%	20.5%	60,497
75,000 < 100,000	32.0	2,735,374	5.4%	11.5%	85,483
100,000 < 200,000	24.5	3,129,012	4.1%	13.2%	127,741
200,000 < 250,000	1.9	417,978	0.3%	1.8%	222,093
250,000 < 500,000	2.4	786,091	0.4%	3.3%	331,824
at least 500,000	1.0	1,351,619	0.2%	5.7%	1,327,720
Total	591.2	23,701,705	100.0%	100.0%	40,094

Qualifying Spouse

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
at most 10,000	0.3	1,137	11.9%	0.6%	3,776
10,000 < 20,000	0.3	4,549	12.1%	2.4%	14,915
20,000 < 35,000	0.4	11,664	16.6%	6.2%	27,772
35,000 < 50,000	0.3	13,934	13.0%	7.4%	42,611
50,000 < 75,000	0.4	27,256	17.5%	14.4%	61,525
75,000 < 100,000	0.2	19,775	9.1%	10.5%	85,607
100,000 < 200,000	0.4	51,508	15.3%	27.3%	133,441
200,000 < 250,000	0.0	8,534	1.5%	4.5%	230,658
250,000 < 500,000	0.0	15,824	1.9%	8.4%	336,691
at least 500,000	0.0	34,713	1.1%	18.4%	1,239,733
Total	2.5	188,894	100.0%	100.0%	74,810

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.11a Income Source by Gross Income Level: All Returns (Amounts, \$000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	314,238,875	225,965,575	7,154,359	6,873,311	81,697,635	8,230,035	778,031
Taxable Returns	298,988,990	213,416,516	6,361,747	6,464,521	77,003,340	4,257,134	0
at most 10,000	0	0	0	0	0	0	0
10,000 < 20,000	3,939,315	3,125,436	183,369	116,403	965,150	451,042	0
20,000 < 30,000	7,951,401	6,328,057	327,333	190,012	1,979,829	873,830	0
30,000 < 35,000	5,537,794	4,620,103	163,976	102,603	1,048,481	397,369	0
35,000 < 40,000	5,999,106	5,027,523	163,772	102,440	1,077,481	372,109	0
40,000 < 50,000	12,642,751	10,698,342	313,508	202,758	2,079,990	651,847	0
50,000 < 60,000	12,733,092	10,823,272	305,186	200,495	1,951,216	547,077	0
60,000 < 70,000	12,010,945	10,164,768	274,756	191,589	1,837,206	457,374	0
70,000 < 75,000	5,840,458	4,941,935	128,816	93,945	878,478	202,716	0
75,000 < 80,000	5,830,597	4,952,639	123,145	93,230	850,450	188,866	0
80,000 < 90,000	10,449,679	9,406,667	155,393	106,910	875,810	95,101	0
90,000 < 100,000	9,615,318	8,788,972	124,379	74,547	641,650	14,229	0
100,000 < 150,000	47,440,931	39,316,811	900,672	752,633	6,473,882	3,068	0
150,000 < 200,000	28,910,031	23,341,361	553,631	538,198	4,478,020	1,179	0
200,000 < 250,000	17,265,606	13,203,766	351,122	387,762	3,323,390	434	0
250,000 < 500,000	34,693,758	23,895,075	757,871	950,549	9,090,952	689	0
500,000 < 1,000,000	22,053,593	12,950,098	497,755	680,640	7,925,226	127	0
1,000,000 < 3,000,000	23,068,518	11,559,790	504,543	703,319	10,300,942	76	0
at least 3,000,000	33,006,096	10,271,901	532,521	976,488	21,225,187	0	0
Non-Taxable Returns	15,249,885	12,549,059	792,612	408,790	4,694,295	3,972,901	778,031
at most 10,000	3,122,692	2,237,774	508,426	246,865	2,417,773	3,066,176	778,031
10,000 < 20,000	3,329,049	2,345,139	194,237	97,491	1,416,208	724,025	0
20,000 < 35,000	2,675,160	2,254,440	44,919	29,064	453,303	106,566	0
35,000 < 50,000	727,327	648,933	13,777	11,123	84,942	31,448	0
50,000 < 75,000	1,433,202	1,358,818	12,640	10,003	85,285	33,543	0
75,000 < 100,000	1,209,597	1,179,541	5,461	3,176	32,487	11,068	0
100,000 < 200,000	1,790,518	1,725,061	7,437	5,707	52,373	60	0
200,000 < 250,000	264,358	251,151	1,133	991	11,099	15	0
250,000 < 500,000	456,681	414,452	2,486	1,523	38,221	0	0
at least 500,000	241,300	133,751	2,097	2,848	102,604	0	0

Statistics of Income 2008: New Jersey Income Tax Returns for 2006

Table 1.11b Income Source by Gross Income Level: All Returns (Returns, 000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	3,967.5	3,347.7	2,145.1	1,212.8	1,714.5	648.1	103.9
Taxable Returns	2,786.1	2,533.1	1,694.8	982.4	1,258.2	358.9	0.0
< 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	267.8	226.4	91.0	47.8	81.7	39.6	0.0
20,000 < 30,000	316.9	270.3	125.5	61.7	108.3	67.4	0.0
30,000 < 35,000	170.4	151.5	68.2	31.2	54.0	31.9	0.0
35,000 < 40,000	160.2	143.6	70.4	31.8	53.4	30.2	0.0
40,000 < 50,000	281.8	256.3	141.3	64.0	99.9	53.4	0.0
50,000 < 60,000	232.4	213.8	133.6	62.5	90.9	45.1	0.0
60,000 < 70,000	185.3	171.4	117.1	57.8	79.8	37.4	0.0
70,000 < 75,000	80.6	74.8	53.7	27.4	36.3	16.5	0.0
75,000 < 80,000	75.3	70.2	51.9	26.9	35.0	15.4	0.0
80,000 < 90,000	123.2	119.1	86.0	43.7	52.6	14.9	0.0
90,000 < 100,000	101.4	99.3	74.2	38.8	41.9	6.4	0.0
100,000 < 150,000	390.3	367.0	316.3	196.5	223.1	0.4	0.0
150,000 < 200,000	168.5	158.7	148.0	106.5	111.5	0.2	0.0
200,000 < 250,000	77.7	72.3	70.8	56.4	57.6	0.1	0.0
250,000 < 500,000	103.4	94.0	97.3	83.6	85.2	0.1	0.0
500,000 < 1,000,000	32.6	28.6	31.5	28.8	29.6	0.0	0.0
1,000,000 < 3,000,000	14.6	12.4	14.3	13.5	13.9	0.0	0.0
at least 3,000,000	3.8	3.1	3.7	3.6	3.7	0.0	0.0
Non-Taxable Returns	1,181.4	814.7	450.4	230.4	456.3	289.2	103.9
at most 10,000	781.1	480.7	313.8	171.8	317.5	221.8	103.9
10,000 < 20,000	222.6	171.0	69.4	33.6	92.0	49.9	0.0
20,000 < 35,000	106.9	95.1	26.3	9.2	27.4	9.2	0.0
35,000 < 50,000	17.2	15.7	7.8	3.0	4.9	3.0	0.0
50,000 < 75,000	23.1	22.3	12.4	4.3	6.3	3.6	0.0
75,000 < 100,000	14.1	13.9	8.7	3.1	3.7	1.7	0.0
100,000 < 200,000	13.5	13.3	9.6	4.1	3.4	0.0	0.0
200,000 < 250,000	1.2	1.2	0.9	0.5	0.4	0.0	0.0
250,000 < 500,000	1.4	1.4	1.1	0.6	0.5	0.0	0.0
at least 500,000	0.2	0.2	0.2	0.1	0.1	0.0	0.0

Statistics of Income 2008: New Jersey Income Tax Returns for 2006

Table 1.12a Income Source by Gross Income Level: At least One Filer 65+ (Amounts, \$000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	35,460,055	10,397,433	3,300,363	3,150,999	24,228,878	6,342,523	724,904
Taxable Returns	33,837,029	9,899,959	2,655,992	2,830,239	21,283,628	2,832,789	0
at most 10,000	0	0	0	0	0	0	0
10,000 < 20,000	527,806	161,414	126,925	69,408	529,683	359,623	0
20,000 < 30,000	1,370,196	443,151	241,380	139,580	1,216,223	670,139	0
30,000 < 35,000	772,290	265,591	114,989	75,267	604,789	288,345	0
35,000 < 40,000	794,638	285,106	109,302	73,353	583,703	256,825	0
40,000 < 50,000	1,574,191	585,812	197,271	140,050	1,075,494	424,437	0
50,000 < 60,000	1,491,158	573,043	178,359	132,013	937,781	330,037	0
60,000 < 70,000	1,332,001	506,758	146,569	117,733	815,783	254,841	0
70,000 < 75,000	626,303	238,454	64,021	57,107	374,285	107,563	0
75,000 < 80,000	604,045	233,653	61,645	54,649	352,460	98,362	0
80,000 < 90,000	546,403	324,903	40,443	38,082	178,008	35,033	0
90,000 < 100,000	314,134	232,622	16,323	11,182	57,465	3,456	0
100,000 < 150,000	4,493,002	1,535,317	361,687	371,711	2,226,564	2,278	0
150,000 < 200,000	2,617,421	878,204	190,204	233,859	1,316,009	856	0
200,000 < 250,000	1,681,372	528,504	113,251	152,089	887,828	300	0
250,000 < 500,000	3,953,306	1,108,914	247,012	365,020	2,232,919	559	0
500,000 < 1,000,000	2,736,653	667,632	149,497	235,780	1,683,841	96	0
1,000,000 < 3,000,000	3,077,982	637,778	129,371	217,881	2,092,993	41	0
at least 3,000,000	5,324,128	693,105	167,744	345,476	4,117,802	0	0
Non-Taxable Returns	1,623,026	497,474	644,371	320,761	2,945,249	3,509,734	724,904
at most 10,000	456,122	115,161	423,938	184,980	1,772,095	2,764,956	724,904
10,000 < 20,000	663,117	192,766	162,570	85,186	839,225	616,630	0
20,000 < 35,000	170,406	43,530	34,393	25,166	156,523	89,206	0
35,000 < 50,000	78,452	27,469	10,575	9,920	52,167	21,679	0
50,000 < 75,000	87,873	40,917	7,490	8,094	46,252	14,880	0
75,000 < 100,000	33,376	23,058	1,599	1,816	9,227	2,324	0
100,000 < 200,000	43,262	21,386	2,249	3,500	16,170	44	0
200,000 < 250,000	4,988	2,486	49	261	2,207	15	0
250,000 < 500,000	9,719	5,381	496	330	3,513	0	0
at least 500,000	75,710	25,320	1,013	1,507	47,871	0	0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.13a Income Source by Gross Income Level: All Filers <65 (Amounts, \$000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	278,778,820	215,568,142	3,853,995	3,722,312	57,468,757	1,887,513	53,127
Taxable Returns	265,151,960	203,516,557	3,705,755	3,634,282	55,719,711	1,424,345	0
at most 10,000	0	0	0	0	0	0	0
10,000 < 20,000	3,411,509	2,964,022	56,444	46,995	435,467	91,419	0
20,000 < 30,000	6,581,206	5,884,906	85,953	50,432	763,606	203,691	0
30,000 < 35,000	4,765,504	4,354,512	48,987	27,336	443,693	109,024	0
35,000 < 40,000	5,204,468	4,742,417	54,470	29,087	493,778	115,284	0
40,000 < 50,000	11,068,560	10,112,530	116,237	62,708	1,004,496	227,411	0
50,000 < 60,000	11,241,933	10,250,230	126,827	68,482	1,013,435	217,040	0
60,000 < 70,000	10,678,944	9,658,010	128,187	73,856	1,021,424	202,533	0
70,000 < 75,000	5,214,155	4,703,481	64,795	36,838	504,193	95,153	0
75,000 < 80,000	5,226,552	4,718,987	61,500	38,581	497,990	90,505	0
80,000 < 90,000	9,903,276	9,081,764	114,950	68,828	697,802	60,069	0
90,000 < 100,000	9,301,184	8,556,351	108,056	63,365	584,185	10,773	0
100,000 < 150,000	42,947,929	37,781,493	538,986	380,923	4,247,318	790	0
150,000 < 200,000	26,292,610	22,463,158	363,427	304,339	3,162,010	324	0
200,000 < 250,000	15,584,235	12,675,262	237,871	235,673	2,435,562	134	0
250,000 < 500,000	30,740,452	22,786,162	510,858	585,529	6,858,033	130	0
500,000 < 1,000,000	19,316,940	12,282,466	348,259	444,860	6,241,385	31	0
1,000,000 < 3,000,000	19,990,536	10,922,012	375,172	485,438	8,207,949	35	0
at least 3,000,000	27,681,968	9,578,795	364,777	631,012	17,107,385	0	0
Non-taxable Returns	13,626,859	12,051,585	148,240	88,029	1,749,046	463,168	53,127
at most 10,000	2,666,570	2,122,613	84,487	61,885	645,679	301,220	53,127
10,000 < 20,000	2,665,932	2,152,372	31,667	12,305	576,983	107,395	0
20,000 < 35,000	2,504,753	2,210,910	10,526	3,897	296,780	17,360	0
35,000 < 50,000	648,875	621,464	3,203	1,203	32,775	9,769	0
50,000 < 75,000	1,345,329	1,317,901	5,150	1,910	39,032	18,664	0
75,000 < 100,000	1,176,222	1,156,482	3,862	1,360	23,260	8,743	0
100,000 < 200,000	1,747,256	1,703,675	5,187	2,207	36,203	16	0
200,000 < 250,000	259,370	248,665	1,084	730	8,892	0	0
250,000 < 500,000	446,962	409,071	1,990	1,193	34,708	0	0
at least 500,000	165,591	108,432	1,084	1,341	54,733	0	0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.13b Income Source by Gross Income Level: All Filers <65 (Returns, 000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	3381.9	3128.8	1654.1	878.6	1209.8	216.5	5.7
Taxable Returns	2463.4	2364.4	1408.9	766.8	972.7	164.6	0.0
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	232.5	213.0	63.2	30.3	52.5	11.5	0.0
20,000 < 30,000	261.8	245.9	79.2	30.3	60.4	22.2	0.0
30,000 < 35,000	146.6	140.1	47.9	17.0	33.4	12.7	0.0
35,000 < 40,000	139.0	133.1	52.1	18.8	35.1	13.1	0.0
40,000 < 50,000	246.7	237.9	110.4	41.5	69.3	25.3	0.0
50,000 < 60,000	205.2	198.9	109.2	44.3	67.0	23.4	0.0
60,000 < 70,000	164.8	159.9	98.3	43.4	61.5	20.8	0.0
70,000 < 75,000	72.0	69.9	45.7	21.2	28.6	9.6	0.0
75,000 < 80,000	67.5	65.7	44.6	21.2	28.0	9.1	0.0
80,000 < 90,000	116.7	114.3	80.1	39.4	47.4	11.1	0.0
90,000 < 100,000	98.1	96.3	71.2	36.7	39.6	5.4	0.0
100,000 < 150,000	353.2	345.3	281.1	166.9	188.5	0.2	0.0
150,000 < 200,000	153.3	149.4	133.3	93.7	96.9	0.1	0.0
200,000 < 250,000	70.2	67.7	63.5	49.8	50.4	0.0	0.0
250,000 < 500,000	91.7	87.0	85.8	73.0	73.7	0.0	0.0
500,000 < 1,000,000	28.5	26.1	27.5	25.0	25.6	0.0	0.0
1,000,000 < 3,000,000	12.7	11.2	12.4	11.7	12.0	0.0	0.0
at least 3,000,000	3.2	2.7	3.1	3.0	3.1	0.0	0.0
Non-taxable Returns	918.5	764.4	245.2	111.7	237.0	51.9	5.7
at most 10,000	574.7	452.6	155.5	84.7	147.8	31.6	5.7
10,000 < 20,000	177.1	153.1	31.8	8.8	51.5	11.2	0.0
20,000 < 35,000	100.1	92.8	20.6	4.9	21.5	3.6	0.0
35,000 < 50,000	15.3	15.0	6.2	1.8	3.4	1.5	0.0
50,000 < 75,000	21.7	21.5	11.1	3.5	5.2	2.5	0.0
75,000 < 100,000	13.7	13.6	8.4	2.9	3.4	1.5	0.0
100,000 < 200,000	13.2	13.1	9.3	3.9	3.2	0.0	0.0
200,000 < 250,000	1.2	1.2	0.9	0.5	0.4	0.0	0.0
250,000 < 500,000	1.4	1.3	1.1	0.6	0.5	0.0	0.0
at least 500,000	0.2	0.2	0.2	0.1	0.1	0.0	0.0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.14a Income Source by Gross Income Level: Married Filing Joint (Amounts, \$000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	221,197,189	153,743,300	4,647,911	4,504,334	62,112,214	3,445,313	626,418
Taxable Returns	215,804,363	149,642,238	4,304,110	4,358,798	59,779,230	2,188,524	91,488
at most 10,000	0	0	0	0	0	0	0
10,000 < 20,000	0	0	0	0	0	0	0
20,000 < 30,000	1,440,741	843,658	127,585	59,158	849,652	415,608	23,704
30,000 < 35,000	1,167,649	772,834	70,885	37,597	502,071	205,047	10,690
35,000 < 40,000	1,509,353	1,046,573	75,568	41,538	559,487	204,258	9,555
40,000 < 50,000	3,683,273	2,710,372	148,694	83,906	1,133,414	378,496	14,616
50,000 < 60,000	4,681,251	3,641,956	153,957	90,313	1,148,682	342,535	11,121
60,000 < 70,000	5,652,211	4,573,361	148,116	92,900	1,155,031	308,443	8,754
70,000 < 75,000	3,149,152	2,600,450	73,897	49,738	571,186	142,255	3,864
75,000 < 80,000	3,384,286	2,825,234	74,748	50,377	574,708	137,397	3,384
80,000 < 90,000	6,397,086	5,829,589	80,123	44,914	487,818	44,463	896
90,000 < 100,000	6,591,008	6,041,157	76,896	40,816	442,941	10,021	780
100,000 < 150,000	38,048,085	32,139,621	628,868	483,861	4,798,108	0	2,373
150,000 < 200,000	25,285,609	20,983,156	428,133	386,427	3,488,658	0	765
200,000 < 250,000	15,226,878	11,976,133	281,808	295,976	2,673,270	0	310
250,000 < 500,000	30,539,069	21,670,941	618,080	752,457	7,498,127	0	536
500,000 < 1,000,000	19,515,552	11,828,170	416,272	567,428	6,703,770	0	88
1,000,000 < 3,000,000	20,510,683	10,672,969	439,707	602,402	8,795,657	0	52
at least 3,000,000	29,022,477	9,486,063	460,774	678,990	18,396,651	0	0
Non-taxable Returns	5,392,827	4,101,062	343,801	145,536	2,332,984	1,256,789	534,930
at most 10,000	287,846	112,984	164,133	57,770	846,263	680,059	474,406
10,000 < 20,000	1,166,983	597,451	130,754	58,476	915,326	485,006	50,018
20,000 < 35,000	813,407	532,701	26,409	15,279	307,873	60,380	8,474
35,000 < 50,000	175,222	140,230	5,485	3,067	39,572	11,938	1,193
50,000 < 75,000	404,396	375,333	5,262	2,854	35,432	13,730	754
75,000 < 100,000	523,485	508,792	2,488	1,024	16,901	5,676	44
100,000 < 200,000	1,206,853	1,165,684	4,655	2,639	33,915	0	41
200,000 < 250,000	207,029	197,323	764	530	8,413	0	0
250,000 < 500,000	384,003	349,931	1,952	1,158	30,962	0	0
at least 500,000	223,602	120,633	1,902	2,740	98,327	0	0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

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

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	1,510.7	1,303.6	1,121.5	688.9	911.3	263.1	60.1
Taxable Returns	1,282.0	1,179.8	982.7	619.7	762.7	164.7	8.8
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20,000 < 30,000	57.1	40.7	36.0	19.6	36.5	27.0	2.4
30,000 < 35,000	35.8	28.2	21.3	11.1	20.7	13.7	1.0
35,000 < 40,000	40.2	32.9	23.9	12.2	22.6	14.0	0.9
40,000 < 50,000	81.8	70.0	50.2	25.2	44.4	26.4	1.4
50,000 < 60,000	85.1	75.8	54.4	27.1	45.0	25.0	1.0
60,000 < 70,000	87.0	79.7	58.0	29.4	45.1	23.2	0.8
70,000 < 75,000	43.4	40.4	29.9	15.3	22.3	10.9	0.3
75,000 < 80,000	43.7	40.9	30.7	15.9	22.6	10.6	0.3
80,000 < 90,000	75.3	73.9	52.6	26.1	33.6	9.1	0.1
90,000 < 100,000	69.5	68.4	50.8	26.1	29.7	4.8	0.1
100,000 < 150,000	311.1	297.4	253.0	154.7	177.1	0.0	0.3
150,000 < 200,000	147.3	141.5	129.5	92.3	96.0	0.0	0.1
200,000 < 250,000	68.6	65.2	62.6	49.7	50.5	0.0	0.0
250,000 < 500,000	91.0	84.7	85.8	74.0	74.8	0.0	0.1
500,000 < 1,000,000	28.8	25.9	28.0	25.6	26.2	0.0	0.0
1,000,000 < 3,000,000	13.0	11.3	12.8	12.1	12.3	0.0	0.0
at least 3,000,000	3.3	2.8	3.3	3.2	3.2	0.0	0.0
Non-taxable Returns	228.7	123.8	138.8	69.3	148.6	98.4	51.4
at most 10,000	92.6	24.9	63.9	33.3	70.8	58.2	45.3
10,000 < 20,000	76.8	48.0	42.6	22.6	51.3	32.4	5.1
20,000 < 35,000	31.4	24.0	13.3	5.4	16.7	4.7	0.8
35,000 < 50,000	4.2	3.6	2.4	1.0	1.9	1.0	0.1
50,000 < 75,000	6.4	6.2	4.0	1.4	2.4	1.3	0.1
75,000 < 100,000	6.0	6.0	4.1	1.5	2.0	0.8	0.0
100,000 < 200,000	8.9	8.8	6.6	2.9	2.5	0.0	0.0
200,000 < 250,000	0.9	0.9	0.7	0.4	0.3	0.0	0.0
250,000 < 500,000	1.2	1.2	1.0	0.5	0.4	0.0	0.0
at least 500,000	0.2	0.2	0.2	0.1	0.1	0.0	0.0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

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

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	63,884,733	48,288,957	2,161,597	1,981,854	14,660,828	2,587,836	1,116,712
Taxable Returns	58,895,644	44,212,819	1,748,561	1,733,132	12,914,552	1,528,153	185,268
at most 10,000	0	0	0	0	0	0	0
10,000 < 20,000	3,831,965	3,045,136	179,966	114,848	934,705	384,180	58,509
20,000 < 30,000	5,038,613	4,146,370	182,341	122,011	968,003	337,657	42,455
30,000 < 35,000	2,891,881	2,452,276	83,206	60,049	451,654	139,432	15,873
35,000 < 40,000	2,998,424	2,580,447	78,173	55,732	416,194	119,196	12,927
40,000 < 50,000	6,107,858	5,313,940	143,863	107,195	755,756	194,342	18,553
50,000 < 60,000	5,536,552	4,831,237	130,778	98,880	630,648	140,996	13,995
60,000 < 70,000	4,371,349	3,759,559	107,353	87,275	528,800	101,474	10,164
70,000 < 75,000	1,847,588	1,569,673	46,101	38,900	237,537	40,850	3,772
75,000 < 80,000	1,670,913	1,418,978	40,452	37,046	212,454	34,235	3,782
80,000 < 90,000	2,752,704	2,394,403	61,344	51,949	282,385	33,765	3,612
90,000 < 100,000	2,055,049	1,856,568	36,838	27,059	136,920	2,025	311
100,000 < 150,000	6,652,301	4,913,014	225,189	229,785	1,284,933	0	620
150,000 < 200,000	2,678,713	1,676,044	104,196	129,740	769,141	0	408
200,000 < 250,000	1,498,548	874,704	56,500	75,791	491,652	0	99
250,000 < 500,000	3,088,498	1,575,208	115,269	163,104	1,235,053	0	135
500,000 < 1,000,000	1,810,295	753,987	64,256	91,075	901,009	0	33
1,000,000 < 3,000,000	1,804,172	588,406	47,334	80,469	1,087,984	0	21
at least 3,000,000	2,260,220	462,870	45,402	162,223	1,589,725	0	0
Non-taxable Returns	4,989,089	4,076,138	413,036	248,722	1,746,276	1,059,683	931,444
at most 10,000	2,344,712	1,761,083	329,564	182,959	1,369,790	909,872	884,855
10,000 < 20,000	314,500	173,747	48,659	32,964	189,639	97,932	32,577
20,000 < 35,000	301,774	237,647	15,070	12,605	68,097	23,670	7,974
35,000 < 50,000	393,855	353,947	7,777	7,826	40,319	12,525	3,490
50,000 < 75,000	710,376	669,441	6,528	6,806	42,277	12,531	2,145
75,000 < 100,000	447,582	435,581	2,219	1,847	11,473	3,154	385
100,000 < 200,000	375,931	355,441	2,363	2,905	15,225	0	3
200,000 < 250,000	39,946	37,475	305	388	1,793	0	15
250,000 < 500,000	49,260	42,828	432	323	5,677	0	0
at least 500,000	11,153	8,948	119	99	1,987	0	0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.21a Other Income Source by Gross Income Level: All Returns (Amounts, \$000s)

Gross Income Level	Net Business Profit	Net Capital Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Excess Net Gambling	Alimony Received	Misc Income
All Returns	11,012,349	19,125,679	17,072,555	19,111,978	10,264,295	1,454,685	125,001	457,385	3,073,710
Taxable Returns	10,038,957	18,797,380	14,117,446	18,969,300	10,211,340	1,353,378	109,061	430,201	2,976,278
at most 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	162,238	129,711	587,913	17,770	7,612	14,792	2,896	10,244	31,973
20,000 < 30,000	272,700	170,811	1,369,449	34,514	19,285	37,083	5,925	23,233	46,830
30,000 < 35,000	167,457	92,811	686,869	22,545	13,104	20,050	3,293	17,216	25,137
35,000 < 40,000	184,262	96,240	679,678	28,806	17,014	21,956	3,473	19,052	27,002
40,000 < 50,000	355,441	205,188	1,265,481	64,415	41,571	44,159	7,085	41,968	54,681
50,000 < 60,000	353,003	214,099	1,121,444	70,047	46,152	44,058	5,430	41,993	54,991
60,000 < 70,000	352,235	222,854	986,477	75,320	59,497	45,336	4,953	36,349	54,185
70,000 < 75,000	171,778	111,542	455,582	40,091	30,884	22,154	2,505	18,210	25,732
75,000 < 80,000	169,836	114,473	426,609	41,143	32,024	20,604	2,605	15,797	27,358
80,000 < 90,000	310,845	158,909	161,283	78,858	62,960	33,899	3,630	27,495	37,930
90,000 < 100,000	283,091	122,729	18,016	73,809	63,938	28,966	2,639	19,147	29,315
100,000 < 150,000	1,361,993	1,145,728	2,669,391	455,822	367,428	163,905	14,243	72,215	223,158
150,000 < 200,000	1,022,780	986,143	1,330,347	458,429	338,123	115,483	9,089	37,340	180,283
200,000 < 250,000	778,770	818,354	709,096	467,877	309,592	80,601	6,162	15,379	137,560
250,000 < 500,000	1,950,894	2,368,935	1,058,151	1,977,737	1,097,230	224,413	11,764	27,174	374,654
500,000 < 1,000,000	1,117,380	2,101,773	351,570	2,562,171	1,313,212	148,000	8,986	5,291	316,843
1,000,000 < 3,000,000	672,093	2,781,791	170,985	3,953,976	2,151,194	129,711	13,794	2,100	425,299
at least 3,000,000	352,160	6,955,290	69,105	8,545,968	4,240,519	158,209	591	0	903,346
Non-taxable Returns	973,392	328,299	2,955,109	142,678	52,954	101,307	15,939	27,184	97,432
at most 10,000	281,606	182,237	1,815,300	10,523	3,422	60,539	8,733	10,217	45,197
10,000 < 20,000	403,693	62,820	869,044	13,863	5,993	24,606	3,928	9,886	22,376
20,000 < 35,000	238,341	24,902	142,431	14,838	6,604	6,247	1,633	6,532	11,775
35,000 < 50,000	13,053	12,475	47,854	2,350	1,951	2,337	240	251	4,431
50,000 < 75,000	7,728	14,504	51,348	2,094	2,819	2,030	343	164	4,254
75,000 < 100,000	5,132	4,169	14,716	2,217	3,332	1,080	164	73	1,604
100,000 < 200,000	9,878	10,310	11,113	7,171	7,901	1,703	664	61	3,572
200,000 < 250,000	2,271	1,480	1,188	3,070	1,574	760	17	0	739
250,000 < 500,000	5,966	4,143	812	16,636	7,810	1,622	164	0	1,066
at least 500,000	5,723	11,258	1,302	69,915	11,548	384	53	0	2,420

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.21b Other Income Source by Gross Income Level: All Returns (Returns, 000s)

Gross Income Level	Net Business Profit	Net Capital Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Excess Net Gambling	Alimony Received	Misc Income
All Returns	421.9	720.2	770.8	120.4	78.1	99.8	21.8	21.3	179.7
Taxable Returns	301.2	598.4	524.0	112.1	74.5	79.9	16.2	17.8	151.2
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	18.1	30.4	38.1	2.5	0.9	2.7	1.0	1.0	7.2
20,000 < 30,000	22.4	34.5	65.8	3.6	1.8	5.3	1.8	1.9	9.2
30,000 < 35,000	12.0	17.5	31.2	1.9	1.1	2.7	1.0	1.3	4.8
35,000 < 40,000	12.3	17.7	29.6	2.1	1.3	2.8	0.9	1.4	4.9
40,000 < 50,000	22.8	35.3	52.5	4.3	2.8	5.5	1.8	2.7	9.9
50,000 < 60,000	21.6	34.8	44.4	4.2	2.8	5.2	1.5	2.4	9.5
60,000 < 70,000	19.6	32.7	36.8	4.2	3.1	4.8	1.2	1.7	8.7
70,000 < 75,000	9.1	15.3	16.3	2.1	1.5	2.2	0.6	0.7	4.1
75,000 < 80,000	8.9	15.3	15.2	2.0	1.5	2.1	0.5	0.6	4.1
80,000 < 90,000	15.1	24.1	14.7	3.4	2.8	3.4	0.7	0.9	6.4
90,000 < 100,000	13.2	21.0	6.4	2.9	2.7	2.9	0.6	0.6	5.3
100,000 < 150,000	54.5	116.2	87.3	16.6	13.0	13.9	2.3	1.6	27.4
150,000 < 200,000	26.8	67.9	37.2	11.7	8.8	7.9	0.9	0.5	15.0
200,000 < 250,000	13.9	38.3	17.0	8.4	6.1	4.7	0.4	0.2	8.4
250,000 < 500,000	20.9	60.8	21.8	20.2	12.8	8.3	0.6	0.2	14.3
500,000 < 1,000,000	6.6	22.5	6.3	11.9	6.5	3.4	0.2	0.0	6.6
1,000,000 < 3,000,000	2.6	11.0	2.7	7.5	3.8	1.8	0.1	0.0	3.9
at least 3,000,000	0.6	3.0	0.7	2.5	1.2	0.5	0.0	0.0	1.5
Non-taxable Returns	120.7	121.8	246.8	8.3	3.6	19.9	5.6	3.5	28.5
at most 10,000	64.5	93.3	180.9	4.3	1.1	13.4	3.5	1.6	18.6
10,000 < 20,000	38.2	16.5	48.3	2.1	0.9	4.4	1.4	1.1	5.5
20,000 < 35,000	14.4	4.9	8.8	1.1	0.8	1.3	0.5	0.7	2.1
35,000 < 50,000	1.0	1.6	2.8	0.2	0.1	0.2	0.1	0.0	0.5
50,000 < 75,000	1.0	2.0	3.5	0.1	0.2	0.2	0.1	0.0	0.7
75,000 < 100,000	0.6	1.3	1.6	0.1	0.1	0.1	0.0	0.0	0.4
100,000 < 200,000	0.7	1.7	0.7	0.2	0.2	0.1	0.0	0.0	0.5
200,000 < 250,000	0.1	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.1
250,000 < 500,000	0.1	0.3	0.1	0.1	0.1	0.0	0.0	0.0	0.1
at least 500,000	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.22a. Other Income by Gross Income Level: At least One Filer 65+ (Amounts, \$000s)

Gross Income Level	Net Profit	Net Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Net Gambling	Alimony Received	Misc Income
All Returns	1,128,836	5,772,624	11,140,686	2,568,362	1,834,285	591,418	35,209	38,280	1,119,179
Taxable Returns	1,077,275	5,571,608	8,636,154	2,522,533	1,826,630	520,116	27,215	30,554	1,071,544
at most 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	10,395	39,018	457,924	2,121	981	6,936	906	3,286	8,115
20,000 < 30,000	33,829	87,613	1,043,993	6,941	3,176	18,236	2,286	3,677	16,472
30,000 < 35,000	18,894	51,736	505,006	3,848	2,485	9,687	1,153	1,932	10,048
35,000 < 40,000	18,610	53,504	479,460	5,319	2,808	9,339	1,106	1,600	11,957
40,000 < 50,000	38,025	112,092	862,132	11,796	5,156	18,065	2,182	3,355	22,690
50,000 < 60,000	38,124	112,096	725,266	11,766	5,893	16,819	1,482	2,589	23,746
60,000 < 70,000	37,295	110,569	607,592	12,590	6,149	16,537	1,246	1,852	21,952
70,000 < 75,000	17,718	53,651	272,299	6,651	3,883	8,244	716	994	10,129
75,000 < 80,000	17,447	54,723	250,819	6,450	3,113	7,409	648	1,104	10,747
80,000 < 90,000	24,635	42,918	73,238	10,585	6,919	8,270	583	865	9,994
90,000 < 100,000	16,035	13,462	6,860	7,710	4,855	5,170	175	278	2,919
100,000 < 150,000	136,974	453,099	1,376,229	72,155	40,194	54,993	3,090	4,508	85,322
150,000 < 200,000	104,735	351,437	631,709	72,752	40,463	38,155	1,951	2,057	72,751
200,000 < 250,000	83,942	276,646	352,977	62,285	33,590	27,639	1,155	190	49,406
250,000 < 500,000	206,942	796,227	593,758	280,723	138,416	79,367	2,239	2,033	133,215
500,000 < 1,000,000	115,472	676,301	228,779	325,686	172,559	53,204	1,917	235	109,688
1,000,000 < 3,000,000	75,625	802,310	118,299	527,257	358,291	50,812	4,154	0	156,243
at least 3,000,000	82,576	1,484,207	49,816	1,095,897	997,697	91,235	226	0	316,148
Non-taxable Returns	51,561	201,016	2,504,532	45,829	7,655	71,302	7,994	7,725	47,635
at most 10,000	19,623	92,651	1,572,685	2,118	730	49,914	5,760	6,101	22,512
10,000 < 20,000	23,489	50,572	732,703	3,220	1,589	14,292	1,757	1,237	10,364
20,000 < 35,000	6,006	19,016	121,032	1,383	464	3,367	277	261	4,718
35,000 < 50,000	691	10,335	35,769	453	310	1,509	65	24	3,011
50,000 < 75,000	445	11,910	29,051	618	203	1,111	129	46	2,738
75,000 < 100,000	132	2,583	4,819	519	248	242	5	56	623
100,000 < 200,000	587	5,103	7,047	624	693	330	0	0	1,785
200,000 < 250,000	2	669	576	130	309	328	0	0	193
250,000 < 500,000	178	843	74	1,194	770	174	1	0	279
at least 500,000	407	7,334	775	35,571	2,338	35	0	0	1,411

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.23a Other Income Source by Gross Income Level: All Filers <65 (Amounts, \$000s)

Gross Income Level	Net Business Profit	Net Capital Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Excess Net Gambling	Alimony Received	Misc Income
All Returns	9,883,513	13,353,055	5,931,869	16,543,615	8,430,010	863,267	89,792	419,105	1,954,531
Taxable Returns	8,961,682	13,225,772	5,481,292	16,446,766	8,384,710	833,261	81,846	399,646	1,904,734
at most 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	151,843	90,693	129,989	15,649	6,631	7,856	1,990	6,958	23,858
20,000 < 30,000	238,871	83,197	325,456	27,573	16,109	18,847	3,639	19,556	30,358
30,000 < 35,000	148,563	41,075	181,863	18,697	10,619	10,363	2,139	15,284	15,089
35,000 < 40,000	165,651	42,736	200,218	23,487	14,206	12,617	2,367	17,452	15,045
40,000 < 50,000	317,416	93,096	403,349	52,619	36,415	26,094	4,903	38,613	31,990
50,000 < 60,000	314,878	102,003	396,178	58,281	40,259	27,238	3,949	39,404	31,245
60,000 < 70,000	314,941	112,285	378,885	62,731	53,347	28,798	3,707	34,496	32,234
70,000 < 75,000	154,060	57,891	183,283	33,440	27,001	13,910	1,789	17,216	15,603
75,000 < 80,000	152,389	59,750	175,791	34,693	28,911	13,196	1,958	14,693	16,611
80,000 < 90,000	286,210	115,991	88,045	68,272	56,041	25,629	3,047	26,630	27,936
90,000 < 100,000	267,056	109,267	11,156	66,098	59,083	23,796	2,464	18,869	26,395
100,000 < 150,000	1,225,019	692,628	1,293,163	383,667	327,234	108,912	11,153	67,707	137,835
150,000 < 200,000	918,045	634,706	698,639	385,677	297,661	77,328	7,139	35,283	107,532
200,000 < 250,000	694,828	541,708	356,119	405,592	276,002	52,963	5,007	15,189	88,154
250,000 < 500,000	1,743,952	1,572,708	464,393	1,697,014	958,814	145,047	9,524	25,141	241,439
500,000 < 1,000,000	1,001,907	1,425,472	122,791	2,236,485	1,140,654	94,796	7,069	5,055	207,155
1,000,000 < 3,000,000	596,468	1,979,480	52,686	3,426,719	1,792,903	78,898	9,640	2,100	269,056
at least 3,000,000	269,583	5,471,083	19,289	7,450,071	3,242,821	66,974	365	0	587,199
Non-taxable Returns	921,831	127,283	450,577	96,849	45,299	30,005	7,945	19,459	49,797
at most 10,000	261,983	89,587	242,615	8,405	2,692	10,625	2,972	4,116	22,684
10,000 < 20,000	380,203	12,247	136,341	10,642	4,403	10,314	2,171	8,649	12,012
20,000 < 35,000	232,336	5,886	21,399	13,455	6,140	2,880	1,356	6,271	7,057
35,000 < 50,000	12,362	2,140	12,085	1,897	1,641	828	175	228	1,419
50,000 < 75,000	7,283	2,594	22,297	1,476	2,615	919	214	118	1,516
75,000 < 100,000	5,000	1,586	9,897	1,699	3,084	838	159	16	980
100,000 < 200,000	9,291	5,207	4,066	6,547	7,208	1,372	664	61	1,786
200,000 < 250,000	2,268	811	612	2,940	1,265	432	17	0	546
250,000 < 500,000	5,789	3,300	737	15,442	7,040	1,448	164	0	787
at least 500,000	5,316	3,924	528	34,345	9,210	349	53	0	1,009

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 1.23b Other Income by Gross Income Level: All Filers <65 (Returns, 000s)

Gross Income Level	Net Profit	Net Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Net Gambling	Alimony Received	Misc Income
All Returns	380.0	529.3	324.0	94.8	68.1	64.3	15.5	18.6	132.7
Taxable Returns	269.9	460.4	276.2	89.1	65.2	57.6	12.8	16.2	116.4
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	16.8	21.3	11.4	2.0	0.8	1.5	0.7	0.7	5.5
20,000 < 30,000	18.9	17.6	21.9	2.3	1.4	2.8	1.1	1.5	5.9
30,000 < 35,000	10.3	9.4	12.6	1.3	0.9	1.5	0.7	1.2	3.2
35,000 < 40,000	10.7	10.1	13.0	1.4	1.1	1.7	0.7	1.3	3.3
40,000 < 50,000	20.1	21.8	25.1	3.0	2.4	3.6	1.4	2.5	7.0
50,000 < 60,000	19.2	23.5	23.3	3.0	2.4	3.6	1.2	2.2	6.9
60,000 < 70,000	17.6	23.4	20.7	3.1	2.8	3.4	1.0	1.6	6.6
70,000 < 75,000	8.2	11.2	9.5	1.5	1.3	1.6	0.5	0.7	3.1
75,000 < 80,000	8.0	11.5	9.1	1.5	1.3	1.6	0.4	0.5	3.1
80,000 < 90,000	14.2	21.3	11.1	2.9	2.6	2.8	0.7	0.9	5.7
90,000 < 100,000	12.7	19.8	5.4	2.7	2.5	2.6	0.6	0.6	5.0
100,000 < 150,000	49.6	95.3	57.8	13.0	11.6	10.6	2.0	1.5	22.0
150,000 < 200,000	24.3	58.0	25.4	9.4	7.8	6.1	0.8	0.5	12.0
200,000 < 250,000	12.5	33.0	11.3	6.9	5.4	3.6	0.4	0.2	6.7
250,000 < 500,000	18.4	52.1	13.3	16.6	11.2	6.3	0.5	0.2	11.2
500,000 < 1,000,000	5.7	19.2	3.5	10.1	5.5	2.5	0.1	0.0	5.2
1,000,000 < 3,000,000	2.2	9.4	1.5	6.4	3.2	1.3	0.1	0.0	3.1
at least 3,000,000	0.5	2.5	0.4	2.1	1.0	0.4	0.0	0.0	1.1
Non-taxable Returns	110.1	68.9	47.8	5.6	2.9	6.7	2.7	2.5	16.3
at most 10,000	57.9	56.6	27.1	2.8	0.8	3.0	1.3	0.8	10.1
10,000 < 20,000	34.9	4.4	11.0	1.2	0.7	2.2	0.8	1.0	2.9
20,000 < 35,000	13.8	2.4	3.6	0.9	0.7	1.0	0.4	0.7	1.5
35,000 < 50,000	0.9	0.8	1.5	0.1	0.1	0.1	0.1	0.0	0.3
50,000 < 75,000	1.0	1.4	2.5	0.1	0.1	0.1	0.1	0.0	0.5
75,000 < 100,000	0.6	1.1	1.4	0.1	0.1	0.1	0.0	0.0	0.4
100,000 < 200,000	0.7	1.5	0.5	0.2	0.2	0.1	0.0	0.0	0.4
200,000 < 250,000	0.1	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.1
250,000 < 500,000	0.1	0.3	0.0	0.1	0.1	0.0	0.0	0.0	0.0
at least 500,000	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

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

Gross Income Level	Net Profit	Net Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Net Gambling	Alimony Received	Other Income
All Returns	8,335,841	14,863,367	10,843,188	16,402,066	8,670,433	1,048,496	71,456	5,657	1,871,710
Taxable Returns	7,899,424	14,749,656	9,314,282	16,285,099	8,629,494	992,678	64,270	5,547	1,838,780
at most 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	0	0	0	0	0	0	0	0	0
20,000 < 30,000	95,686	42,702	664,032	11,156	7,128	17,806	2,051	93	8,999
30,000 < 35,000	79,291	29,025	359,361	9,664	5,832	10,631	1,308	65	6,893
35,000 < 40,000	102,845	33,961	376,831	14,626	9,409	12,517	1,422	39	7,837
40,000 < 50,000	211,587	77,901	739,761	34,407	22,784	27,282	2,732	112	16,848
50,000 < 60,000	225,159	90,217	708,617	42,828	30,429	28,017	3,084	142	20,189
60,000 < 70,000	240,351	100,716	667,627	49,806	39,390	31,288	2,684	249	22,921
70,000 < 75,000	121,759	55,155	316,737	28,092	21,833	15,045	1,391	83	11,092
75,000 < 80,000	125,103	58,097	310,640	29,208	22,911	15,457	1,394	180	11,717
80,000 < 90,000	230,131	66,388	46,794	56,111	44,723	24,043	1,905	191	17,532
90,000 < 100,000	216,756	65,452	13,456	55,188	50,409	22,412	1,799	251	17,218
100,000 < 150,000	1,117,090	699,524	2,071,018	355,304	292,371	128,362	10,026	748	123,665
150,000 < 200,000	869,994	675,597	1,084,913	370,658	281,114	93,447	6,419	1,124	105,393
200,000 < 250,000	678,663	600,523	584,452	395,259	259,744	65,730	3,340	730	84,830
250,000 < 500,000	1,722,914	1,820,145	875,827	1,719,835	930,544	184,700	8,867	1,201	234,094
500,000 < 1,000,000	988,237	1,702,936	292,917	2,271,245	1,110,975	126,000	7,033	218	204,211
1,000,000 < 3,000,000	582,648	2,312,381	144,964	3,519,659	1,829,134	111,111	8,381	122	287,257
at least 3,000,000	291,211	6,318,936	56,336	7,322,052	3,670,764	78,831	438	0	658,084
Non-taxable Returns	436,417	113,711	1,528,906	116,967	40,938	55,818	7,186	110	32,931
at most 10,000	42,990	34,461	727,752	2,017	837	26,670	2,970	20	8,547
10,000 < 20,000	180,130	38,334	651,267	9,746	4,273	17,641	2,597	70	11,267
20,000 < 35,000	175,497	12,325	92,144	11,875	5,003	4,536	915	18	5,560
35,000 < 50,000	10,054	3,496	20,549	1,689	1,462	1,252	71	0	999
50,000 < 75,000	5,071	3,877	21,120	984	2,089	1,142	76	0	1,072
75,000 < 100,000	3,025	1,256	7,169	1,292	2,616	811	138	2	592
100,000 < 200,000	7,828	5,081	6,111	5,502	6,492	1,352	332	0	1,216
200,000 < 250,000	2,011	508	816	2,671	1,136	721	16	0	534
250,000 < 500,000	4,484	3,309	693	13,847	6,435	1,345	18	0	831
at least 500,000	5,325	11,063	1,285	67,345	10,596	349	53	0	2,312

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

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

Gross Income Level	Net Profit	Net Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Net Gambling	Alimony Received	Misc Income
All Returns	250.9	403.6	406.6	88.8	61.8	65.9	11.4	0.4	103.2
Taxable Returns	211.0	373.5	307.6	85.0	59.6	56.3	9.0	0.4	94.2
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20,000 < 30,000	8.3	9.7	27.0	1.2	0.7	2.4	0.6	0.0	2.4
30,000 < 35,000	5.7	5.8	13.7	0.8	0.5	1.4	0.4	0.0	1.6
35,000 < 40,000	6.8	6.4	14.0	1.1	0.7	1.5	0.4	0.0	1.8
40,000 < 50,000	13.4	13.4	26.4	2.2	1.7	3.1	0.7	0.0	3.8
50,000 < 60,000	13.7	14.5	25.0	2.5	1.9	3.1	0.8	0.0	4.2
60,000 < 70,000	13.7	15.7	23.2	2.7	2.2	3.2	0.7	0.0	4.6
70,000 < 75,000	6.8	8.1	10.9	1.4	1.1	1.5	0.4	0.0	2.4
75,000 < 80,000	6.9	8.6	10.6	1.4	1.1	1.5	0.3	0.0	2.5
80,000 < 90,000	11.8	13.5	9.1	2.3	2.2	2.4	0.5	0.0	4.2
90,000 < 100,000	10.8	13.5	4.9	2.2	2.2	2.2	0.4	0.0	3.8
100,000 < 150,000	47.8	88.0	69.3	13.1	10.9	11.2	1.9	0.1	21.1
150,000 < 200,000	24.4	57.3	31.7	9.7	7.7	6.7	0.8	0.1	12.4
200,000 < 250,000	12.8	33.3	14.7	7.2	5.4	4.0	0.4	0.0	7.0
250,000 < 500,000	19.2	53.3	18.7	17.7	11.3	7.2	0.5	0.0	12.1
500,000 < 1,000,000	6.1	20.0	5.5	10.6	5.7	3.0	0.2	0.0	5.6
1,000,000 < 3,000,000	2.3	9.8	2.4	6.7	3.3	1.5	0.1	0.0	3.4
at least 3,000,000	0.5	2.6	0.6	2.2	1.1	0.4	0.0	0.0	1.3
Non-taxable Returns	39.8	30.1	99.0	3.8	2.2	9.5	2.4	0.0	9.0
at most 10,000	9.9	13.3	58.2	0.9	0.3	5.2	1.1	0.0	3.6
10,000 < 20,000	17.3	10.5	32.4	1.4	0.6	2.9	0.9	0.0	3.1
20,000 < 35,000	10.3	2.9	4.7	0.9	0.6	1.0	0.3	0.0	1.1
35,000 < 50,000	0.6	0.5	1.0	0.1	0.1	0.1	0.0	0.0	0.2
50,000 < 75,000	0.6	0.6	1.3	0.1	0.1	0.1	0.0	0.0	0.3
75,000 < 100,000	0.4	0.6	0.8	0.1	0.1	0.1	0.0	0.0	0.2
100,000 < 200,000	0.6	1.2	0.5	0.2	0.2	0.1	0.0	0.0	0.3
200,000 < 250,000	0.1	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.1
250,000 < 500,000	0.1	0.2	0.1	0.1	0.1	0.0	0.0	0.0	0.1
at least 500,000	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2008: New Jersey Income Tax Returns for 2006

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

Gross Income Level	Net Business Profit	Net Capital Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Excess Net Gambling	Alimony Received	Misc Income
All Returns	1,684,015	3,499,087	5,294,672	1,583,472	1,067,360	328,083	38,164	180,516	985,459
Taxable Returns	1,509,499	3,296,349	4,058,391	1,566,531	1,060,470	289,808	32,340	168,752	932,410
at most 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	150,577	128,311	573,818	17,054	7,116	14,102	2,767	9,939	31,020
20,000 < 30,000	139,573	120,033	612,045	20,690	10,082	15,655	3,080	12,857	33,987
30,000 < 35,000	62,552	59,036	280,449	10,549	5,595	7,432	1,516	8,469	16,056
35,000 < 40,000	55,870	56,447	253,482	11,365	5,721	7,043	1,465	8,485	16,316
40,000 < 50,000	100,848	112,857	438,412	24,201	13,670	12,449	3,065	17,524	32,730
50,000 < 60,000	90,463	108,499	337,903	22,089	11,209	12,022	1,501	17,339	29,623
60,000 < 70,000	77,437	104,805	258,522	21,030	14,237	10,794	1,342	13,230	27,404
70,000 < 75,000	34,512	48,219	111,989	9,738	6,610	5,828	657	7,171	12,815
75,000 < 80,000	31,391	47,756	93,890	9,505	6,575	3,890	821	5,114	13,513
80,000 < 90,000	55,116	76,391	86,614	17,007	12,673	7,361	1,100	8,897	17,227
90,000 < 100,000	44,673	44,648	3,235	14,461	9,438	4,578	634	5,717	9,536
100,000 < 150,000	169,990	368,453	476,501	74,866	53,414	27,759	2,864	26,210	84,876
150,000 < 200,000	106,217	256,764	200,956	66,606	41,130	18,020	2,140	11,719	65,588
200,000 < 250,000	67,734	176,174	101,125	53,679	31,602	11,800	2,233	4,122	43,183
250,000 < 500,000	156,628	447,368	150,798	190,941	121,487	33,372	1,992	10,613	121,854
500,000 < 1,000,000	85,717	308,990	52,083	200,930	143,792	16,332	1,156	958	91,051
1,000,000 < 3,000,000	57,420	362,965	21,357	298,248	219,211	12,410	3,854	387	112,133
at least 3,000,000	22,780	468,634	5,213	503,572	346,909	68,963	153	0	173,499
Non-taxable Returns	174,516	202,737	1,236,280	16,940	6,889	38,275	5,825	11,764	53,049
at most 10,000	141,940	144,030	995,746	7,805	2,272	30,789	5,074	8,668	33,466
10,000 < 20,000	18,076	19,665	138,072	1,261	453	3,926	261	2,030	5,896
20,000 < 35,000	7,028	11,054	42,734	845	487	1,160	105	712	3,973
35,000 < 50,000	1,964	8,543	24,578	478	405	899	130	84	3,239
50,000 < 75,000	1,736	10,183	24,913	846	514	729	243	153	2,960
75,000 < 100,000	1,284	2,490	5,493	797	396	117	10	56	830
100,000 < 200,000	1,289	5,032	4,243	1,357	683	305	0	61	2,254
200,000 < 250,000	260	836	366	9	94	39	1	0	188
250,000 < 500,000	938	797	118	2,313	997	277	1	0	235
at least 500,000	1	109	18	1,230	588	35	0	0	7

SOI 2009: New Jersey Income Tax Returns for 2007

Table 2.1 Number of Exemptions by Filing Status

Exemptions	All Filers	Married, Filing:		Single	Head of Household	Surviving Spouse
		Jointly	Separately			
Regular	5,479,129	3,020,954	67,591	1,796,662	591,382	2,540
Aged	784,300	481,669	6,763	278,098	17,544	226
Blind or Disabled	97,957	60,593	1,142	31,656	4,482	84
Dependent Children	3,628,823	2,402,162	34,865	76,455	1,109,213	6,129
Other Dependents	290,543	107,988	3,510	19,668	159,173	204
Dependent College Student	215,821	159,097	1,901	3,066	51,076	681
Total	10,496,572	6,232,463	115,772	2,205,605	1,932,869	9,864

Percent of Total Exemptions by Filing Status

Exemptions	All Filers	Married, Filing: Jointly	Married, Filing: Separately	Single	Head of Household	Surviving Spouse
Regular	52.2%	28.8%	0.6%	17.1%	5.6%	0.0%
Aged	7.5%	4.6%	0.1%	2.6%	0.2%	0.0%
Blind or Disabled	0.9%	0.6%	0.0%	0.3%	0.0%	0.0%
Dependent Children	34.6%	22.9%	0.3%	0.7%	10.6%	0.1%
Other Dependents	2.8%	1.0%	0.0%	0.2%	1.5%	0.0%
Dependent College Student	2.1%	1.5%	0.0%	0.0%	0.5%	0.0%
Total	100.0%	59.4%	1.1%	21.0%	18.4%	0.1%

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 2.11a Exemptions and Deductions by Gross Income Level: All Returns

Gross Income Level	Exemption Amounts \$000s						Deduction Amount \$000s			
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	Health Entering Zone
All Returns	5,479,129	784,300	97,957	3,628,823	215,821	290,543	6,763,475	478,301	14,831	3,417
Taxable Returns	4,068,787	435,163	47,539	2,742,296	187,763	221,076	5,045,474	460,550	13,982	3,332
at most 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	267,927	35,245	3,303	5,706	169	2,471	184,757	1,494	35	4
20,000 < 30,000	374,095	74,247	7,472	115,653	4,215	26,625	438,033	3,942	105	0
30,000 < 35,000	206,303	32,396	3,689	119,844	4,962	16,728	246,832	2,922	69	4
35,000 < 40,000	200,464	29,141	3,621	123,848	5,967	16,251	255,937	3,458	90	0
40,000 < 50,000	363,741	48,574	6,330	218,981	11,888	27,312	481,762	9,355	207	1
50,000 < 60,000	317,562	37,853	5,175	195,209	11,540	21,944	434,006	11,895	253	0
60,000 < 70,000	272,301	28,819	3,966	180,821	11,371	16,622	374,170	13,991	91	1
70,000 < 75,000	124,046	12,188	1,641	86,394	5,669	7,082	169,683	7,468	100	0
75,000 < 80,000	118,948	11,011	1,457	84,807	5,634	6,582	159,669	7,428	82	3
80,000 < 90,000	198,492	7,911	1,775	159,495	10,831	11,091	227,567	15,167	70	0
90,000 < 100,000	170,868	4,189	1,173	145,826	10,190	8,981	178,517	14,261	94	69
100,000 < 150,000	701,418	53,274	4,953	589,859	47,664	32,019	883,854	72,033	768	87
150,000 < 200,000	315,832	22,001	1,464	284,993	25,087	14,099	389,499	49,563	366	137
200,000 < 250,000	146,289	10,981	550	135,978	11,274	5,838	184,427	36,358	551	340
250,000 < 500,000	194,390	17,378	704	189,861	14,242	5,787	277,959	93,287	2,297	845
500,000 < 1,000,000	61,427	6,146	180	65,786	4,561	1,196	98,710	59,529	1,122	762
1,000,000 < 3,000,000	27,629	2,915	72	31,092	2,030	392	48,232	44,419	5,448	1,078
at least 3,000,000	7,055	894	14	8,147	469	60	11,859	13,980	2,233	0
Non-Taxable Returns	1,410,342	349,137	50,418	886,527	28,058	69,467	1,718,001	17,750	849	86
at most 10,000	873,901	262,541	38,109	197,609	5,451	17,459	365,880	2,871	59	29
10,000 < 20,000	299,357	71,375	8,627	359,198	10,083	29,312	430,076	2,932	141	0
20,000 < 35,000	138,389	9,967	2,349	253,154	9,299	14,223	333,923	3,789	61	57
35,000 < 50,000	21,411	2,430	503	13,796	636	1,982	407,728	1,228	63	0
50,000 < 75,000	29,574	1,818	481	18,573	814	2,750	104,668	2,112	209	0
75,000 < 100,000	20,123	489	208	16,413	714	1,874	29,213	1,801	149	0
100,000 < 200,000	22,434	429	133	21,675	866	1,671	40,299	1,898	167	0
200,000 < 250,000	2,130	31	5	2,340	79	99	2,972	215	0	0
250,000 < 500,000	2,580	42	2	3,168	97	90	2,439	698	0	0
at least 500,000	443	15	1	603	19	9	803	206	0	0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 2.11b Exemptions and Deductions by Gross Income Level: All Returns (Returns, 000s)

Gross Income Level	Returns with Exemptions						Returns with Deductions			
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	Health Enter-prize Zone
All Returns	3,967.5	585.6	94.1	1,385.9	181.7	153.1	1,183.3	24.2	1.3	0.1
Taxable Returns	2,786.1	322.8	46.4	1,027.5	157.9	115.5	1,029.4	22.8	1.2	0.1
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	267.8	35.2	3.3	2.8	0.2	1.4	69.4	0.3	0.1	0.0
20,000 < 30,000	316.9	55.1	7.2	54.8	3.9	13.6	117.0	0.7	0.1	0.0
30,000 < 35,000	170.4	23.8	3.6	50.9	4.4	8.9	64.0	0.4	0.1	0.0
35,000 < 40,000	160.2	21.2	3.5	49.9	5.1	8.5	63.4	0.5	0.1	0.0
40,000 < 50,000	281.8	35.2	6.2	88.2	10.3	14.5	115.6	1.2	0.1	0.0
50,000 < 60,000	232.4	27.2	5.1	77.5	9.9	11.7	97.9	1.5	0.1	0.0
60,000 < 70,000	185.3	20.6	3.9	69.9	9.8	8.9	79.6	1.6	0.1	0.0
70,000 < 75,000	80.6	8.6	1.6	32.9	4.9	3.8	35.0	0.8	0.0	0.0
75,000 < 80,000	75.3	7.8	1.4	32.1	4.8	3.5	32.3	0.7	0.0	0.0
80,000 < 90,000	123.2	6.5	1.8	59.7	9.2	5.9	49.0	1.3	0.0	0.0
90,000 < 100,000	101.4	3.3	1.2	53.6	8.6	4.8	39.2	1.1	0.1	0.0
100,000 < 150,000	390.3	37.1	4.8	212.4	39.7	16.5	153.2	4.8	0.2	0.0
150,000 < 200,000	168.5	15.2	1.4	100.6	20.6	7.0	55.8	2.4	0.1	0.0
200,000 < 250,000	77.7	7.6	0.5	47.1	9.3	2.8	21.9	1.4	0.0	0.0
250,000 < 500,000	103.4	11.7	0.7	63.1	11.6	2.9	25.4	2.4	0.0	0.0
500,000 < 1,000,000	32.6	4.1	0.2	20.5	3.7	0.6	6.9	1.0	0.0	0.0
1,000,000 < 3,000,000	14.6	1.9	0.1	9.2	1.6	0.2	3.0	0.5	0.0	0.0
at least 3,000,000	3.8	0.6	0.0	2.3	0.4	0.0	0.7	0.1	0.0	0.0
Non-Taxable Returns	1,181.4	262.9	47.6	358.3	23.8	37.6	153.9	1.4	0.2	0.0
at most 10,000	781.1	206.4	36.0	92.1	4.8	10.0	72.8	0.4	0.1	0.0
10,000 < 20,000	222.6	45.5	8.1	146.3	8.7	15.6	32.8	0.3	0.0	0.0
20,000 < 35,000	106.9	6.8	2.3	91.4	7.6	7.5	29.5	0.3	0.0	0.0
35,000 < 50,000	17.2	1.9	0.5	5.2	0.5	1.1	5.7	0.1	0.0	0.0
50,000 < 75,000	23.1	1.5	0.5	7.5	0.7	1.5	6.5	0.1	0.0	0.0
75,000 < 100,000	14.1	0.4	0.2	6.2	0.6	1.0	3.5	0.1	0.0	0.0
100,000 < 200,000	13.5	0.3	0.1	7.7	0.7	0.9	2.8	0.1	0.0	0.0
200,000 < 250,000	1.2	0.0	0.0	0.8	0.1	0.0	0.2	0.0	0.0	0.0
250,000 < 500,000	1.4	0.0	0.0	1.0	0.1	0.0	0.1	0.0	0.0	0.0
at least 500,000	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 2.12a Exemptions & Deductions By Gross Income Level: At Least One Filer 65+

Gross Income Level	Exemption Amount \$000s						Deduction Amount \$000s			
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	Health Enter-prize Zone
All Returns	868,624	784,300	36,241	46,280	4,114	15,477	2,530,812	48,911	7,517	38
Taxable Returns	501,077	435,163	14,702	28,185	3,339	9,920	1,606,371	44,816	7,264	21
at most 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	35,254	35,245	1,098	128	3	159	91,917	427	10	4
20,000 < 30,000	80,901	74,247	3,086	3,507	209	1,629	235,473	1,268	13	0
30,000 < 35,000	36,078	32,396	1,323	1,988	145	816	113,534	859	9	4
35,000 < 40,000	32,859	29,141	1,153	2,054	154	780	105,469	836	12	0
40,000 < 50,000	55,527	48,574	1,945	3,218	282	1,275	178,886	1,694	10	0
50,000 < 60,000	44,167	37,853	1,417	2,526	263	927	143,957	1,715	78	0
60,000 < 70,000	34,282	28,819	996	2,030	248	750	112,244	1,841	11	0
70,000 < 75,000	14,582	12,188	427	909	105	302	48,602	799	9	0
75,000 < 80,000	13,296	11,011	358	806	105	251	44,702	874	54	0
80,000 < 90,000	10,266	7,911	232	950	144	318	30,486	857	0	0
90,000 < 100,000	5,767	4,189	108	690	101	225	12,454	695	1	0
100,000 < 150,000	64,827	53,274	1,487	4,374	723	1,305	235,433	6,530	205	0
150,000 < 200,000	26,987	22,001	479	1,943	344	513	101,818	4,820	154	0
200,000 < 250,000	13,474	10,981	202	1,041	185	237	47,482	3,386	218	0
250,000 < 500,000	20,952	17,378	273	1,298	213	311	71,808	8,207	857	12
500,000 < 1,000,000	7,316	6,146	79	443	83	84	21,467	4,923	623	0
1,000,000 < 3,000,000	3,462	2,915	31	204	24	29	8,187	3,581	2,802	0
at least 3,000,000	1,080	894	8	81	8	11	2,453	1,504	2,198	0
Non-Taxable Returns	367,547	349,137	21,539	18,095	775	5,558	924,440	4,095	253	18
at most 10,000	272,169	262,541	16,222	8,729	293	2,825	304,095	1,194	14	18
10,000 < 20,000	78,401	71,375	3,938	6,491	300	2,070	222,639	1,238	90	0
20,000 < 35,000	10,927	9,967	847	2,352	141	461	217,535	972	0	0
35,000 < 50,000	2,673	2,430	262	159	12	71	78,017	239	0	0
50,000 < 75,000	2,097	1,818	187	165	10	84	64,046	303	149	0
75,000 < 100,000	630	489	49	104	9	24	12,572	66	0	0
100,000 < 200,000	541	429	33	89	10	21	23,319	83	0	0
200,000 < 250,000	38	31	1	2	0	2	1,551	0	0	0
250,000 < 500,000	52	42	0	5	0	2	667	0	0	0
at least 500,000	19	15	0	2	0	0	0	0	0	0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 2.13a Exemptions & Deductions By Gross Income Level: All Filers < 65

Gross Income Level	Exemption Amount \$000s						Deduction Amount \$000s			
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	Health Enter-prize Zone
All Returns	4,610,505	0	61,716	3,582,543	211,707	275,066	4,232,664	429,389	7,314	3,379
Taxable Returns	3,567,710	0	32,837	2,714,111	184,424	211,157	3,439,103	415,734	6,718	3,311
at most 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	232,673	0	2,205	5,579	166	2,312	92,841	1,067	25	0
20,000 < 30,000	293,194	0	4,386	112,146	4,006	24,996	202,560	2,674	92	0
30,000 < 35,000	170,225	0	2,366	117,857	4,817	15,912	133,298	2,063	59	0
35,000 < 40,000	167,605	0	2,468	121,794	5,813	15,471	150,468	2,622	78	0
40,000 < 50,000	308,214	0	4,385	215,763	11,606	26,037	302,876	7,661	197	1
50,000 < 60,000	273,395	0	3,758	192,683	11,277	21,017	290,049	10,180	175	0
60,000 < 70,000	238,019	0	2,970	178,791	11,123	15,872	261,926	12,150	80	1
70,000 < 75,000	109,464	0	1,214	85,485	5,564	6,780	121,082	6,669	91	0
75,000 < 80,000	105,652	0	1,099	84,002	5,529	6,332	114,967	6,554	28	3
80,000 < 90,000	188,226	0	1,543	158,546	10,687	10,773	197,081	14,310	70	0
90,000 < 100,000	165,101	0	1,065	145,136	10,089	8,756	166,063	13,565	93	69
100,000 < 150,000	636,591	0	3,466	585,485	46,941	30,714	648,421	65,502	564	87
150,000 < 200,000	288,845	0	985	283,050	24,743	13,586	287,681	44,743	212	137
200,000 < 250,000	132,815	0	348	134,937	11,089	5,601	136,945	32,972	333	340
250,000 < 500,000	173,438	0	431	188,564	14,029	5,477	206,151	85,080	1,440	833
500,000 < 1,000,000	54,111	0	101	65,343	4,478	1,112	77,243	54,606	499	762
1,000,000 < 3,000,000	24,167	0	41	30,888	2,006	363	40,046	40,838	2,646	1,078
at least 3,000,000	5,975	0	6	8,066	461	50	9,406	12,476	35	0
Non-Taxable Returns	1,042,795	0	28,879	868,433	27,283	63,909	793,561	13,655	596	68
at most 10,000	601,732	0	21,887	188,880	5,158	14,634	61,785	1,676	45	11
10,000 < 20,000	220,956	0	4,689	352,707	9,783	27,242	207,437	1,694	51	0
20,000 < 35,000	127,462	0	1,502	250,802	9,158	13,763	116,388	2,817	61	57
35,000 < 50,000	18,738	0	241	13,637	624	1,911	329,711	988	63	0
50,000 < 75,000	27,477	0	294	18,408	804	2,666	40,623	1,809	60	0
75,000 < 100,000	19,493	0	159	16,310	705	1,850	16,641	1,735	149	0
100,000 < 200,000	21,893	0	100	21,587	856	1,650	16,980	1,815	167	0
200,000 < 250,000	2,092	0	4	2,339	79	98	1,421	215	0	0
250,000 < 500,000	2,528	0	2	3,164	97	89	1,772	698	0	0
at least 500,000	424	0	1	602	19	9	803	206	0	0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 2.13b Exemptions & Deductions By Gross Income Level: All Filers < 65 (Returns, 000s)

Gross Income Level	Returns with Exemptions						Returns with Deductions			
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	Health Enterprise Zone
All Returns	3,381.9	0.0	59.9	1,361.8	178.0	144.0	851.1	20.6	1.1	0.1
Taxable Returns	2,463.4	0.0	32.3	1,013.0	154.9	109.7	781.8	19.7	1.0	0.1
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	232.5	0.0	2.2	2.7	0.1	1.3	40.3	0.2	0.0	0.0
20,000 < 30,000	261.8	0.0	4.3	52.9	3.7	12.6	69.8	0.5	0.1	0.0
30,000 < 35,000	146.6	0.0	2.3	49.8	4.3	8.4	43.6	0.3	0.0	0.0
35,000 < 40,000	139.0	0.0	2.4	48.9	5.0	8.1	45.3	0.4	0.0	0.0
40,000 < 50,000	246.7	0.0	4.3	86.6	10.0	13.8	85.9	1.0	0.1	0.0
50,000 < 60,000	205.2	0.0	3.7	76.1	9.7	11.2	75.6	1.3	0.1	0.0
60,000 < 70,000	164.8	0.0	2.9	68.9	9.6	8.4	63.7	1.4	0.1	0.0
70,000 < 75,000	72.0	0.0	1.2	32.4	4.8	3.6	28.3	0.7	0.0	0.0
75,000 < 80,000	67.5	0.0	1.1	31.7	4.8	3.4	26.4	0.7	0.0	0.0
80,000 < 90,000	116.7	0.0	1.5	59.2	9.0	5.7	44.7	1.3	0.0	0.0
90,000 < 100,000	98.1	0.0	1.1	53.3	8.5	4.6	37.2	1.1	0.0	0.0
100,000 < 150,000	353.2	0.0	3.4	210.2	39.1	15.8	127.6	4.3	0.2	0.0
150,000 < 200,000	153.3	0.0	1.0	99.6	20.3	6.7	46.5	2.1	0.1	0.0
200,000 < 250,000	70.2	0.0	0.3	46.6	9.1	2.7	17.7	1.2	0.0	0.0
250,000 < 500,000	91.7	0.0	0.4	62.4	11.4	2.7	20.0	2.1	0.0	0.0
500,000 < 1,000,000	28.5	0.0	0.1	20.2	3.6	0.6	5.7	0.9	0.0	0.0
1,000,000 < 3,000,000	12.7	0.0	0.0	9.1	1.6	0.2	2.7	0.4	0.0	0.0
at least 3,000,000	3.2	0.0	0.0	2.3	0.4	0.0	0.6	0.1	0.0	0.0
Non-Taxable Returns	918.5	0.0	27.6	348.8	23.1	34.3	69.3	0.9	0.1	0.0
at most 10,000	574.7	0.0	20.9	87.2	4.5	8.3	18.0	0.2	0.0	0.0
10,000 < 20,000	177.1	0.0	4.5	143.0	8.4	14.4	12.5	0.2	0.0	0.0
20,000 < 35,000	100.1	0.0	1.5	90.3	7.5	7.3	23.3	0.2	0.0	0.0
35,000 < 50,000	15.3	0.0	0.2	5.1	0.5	1.0	4.1	0.0	0.0	0.0
50,000 < 75,000	21.7	0.0	0.3	7.4	0.7	1.4	5.3	0.1	0.0	0.0
75,000 < 100,000	13.7	0.0	0.2	6.2	0.6	0.9	3.2	0.1	0.0	0.0
100,000 < 200,000	13.2	0.0	0.1	7.7	0.7	0.8	2.6	0.1	0.0	0.0
200,000 < 250,000	1.2	0.0	0.0	0.8	0.1	0.0	0.2	0.0	0.0	0.0
250,000 < 500,000	1.4	0.0	0.0	1.0	0.1	0.0	0.1	0.0	0.0	0.0
at least 500,000	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 2.14a Exemptions & Deductions By Gross Income Level: Married Filing Joint (Amounts, \$000s)

Gross Income Level	Exemption Amount \$000s						Deduction Amount \$000s			
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	Health Entering Zone
All Returns	3,020,954	481,669	60,593	2,402,162	159,097	107,988	3,868,849	162,555	10,298	3,318
Taxable Returns	2,563,649	290,752	37,080	2,132,882	149,897	97,595	3,342,457	159,135	9,741	3,314
at most 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	0	0	0	0	0	0	0	0	0	0
20,000 < 30,000	114,112	44,926	5,206	34,661	1,352	3,177	184,928	597	18	0
30,000 < 35,000	71,665	20,859	2,860	35,960	1,486	2,189	113,383	441	24	0
35,000 < 40,000	80,455	19,573	2,974	50,621	2,384	3,077	126,934	777	19	0
40,000 < 50,000	163,601	33,794	5,353	108,621	5,461	6,662	259,054	1,438	68	1
50,000 < 60,000	170,152	27,575	4,530	119,999	6,431	6,890	260,541	2,189	91	0
60,000 < 70,000	173,897	21,989	3,544	131,541	7,606	7,139	250,030	2,531	37	0
70,000 < 75,000	86,864	9,493	1,452	67,955	4,063	3,425	119,428	1,243	57	0
75,000 < 80,000	87,321	8,720	1,342	69,482	4,293	3,531	116,669	1,407	74	0
80,000 < 90,000	150,576	5,220	1,600	135,920	8,645	6,429	165,832	2,466	48	0
90,000 < 100,000	138,890	3,313	1,090	130,137	8,673	5,810	141,292	2,677	82	66
100,000 < 150,000	622,183	43,881	4,495	553,485	44,025	24,822	731,342	19,610	491	85
150,000 < 200,000	294,595	18,508	1,305	275,846	24,136	12,618	332,681	17,644	324	136
200,000 < 250,000	137,099	9,349	478	131,885	10,876	5,280	159,791	14,409	375	340
250,000 < 500,000	181,940	14,893	627	184,386	13,664	5,109	241,021	38,087	1,473	845
500,000 < 1,000,000	57,668	5,335	152	64,101	4,389	1,041	85,940	25,959	1,122	762
1,000,000 < 3,000,000	26,027	2,538	61	30,341	1,961	345	43,486	20,346	3,899	1,078
at least 3,000,000	6,604	786	11	7,946	452	54	10,104	7,312	1,540	0
Non-Taxable Returns	457,305	190,917	23,513	269,280	9,200	10,394	526,392	3,420	556	4
at most 10,000	185,118	121,785	13,764	37,076	1,241	2,078	137,225	579	28	4
10,000 < 20,000	153,466	58,802	6,865	89,810	2,539	3,030	102,880	421	35	0
20,000 < 35,000	62,887	7,290	1,867	86,351	3,328	2,193	167,703	792	23	0
35,000 < 50,000	8,421	1,341	347	7,736	318	404	35,928	431	27	0
50,000 < 75,000	12,876	1,016	378	10,947	428	707	46,097	423	151	0
75,000 < 100,000	12,068	325	176	12,327	463	782	13,262	170	125	0
100,000 < 200,000	17,829	287	108	19,193	703	1,038	19,323	330	167	0
200,000 < 250,000	1,870	23	5	2,217	71	80	1,623	6	0	0
250,000 < 500,000	2,356	36	2	3,039	91	77	1,569	114	0	0
at least 500,000	414	12	1	587	18	8	782	155	0	0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 2.14b Exemptions & Deductions By Gross Income Level: Married Filing Joint (Returns, 000s)

Gross Income Level	Returns with Exemptions						Returns with Deductions			
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	Health Entertain-ment Zone
All Returns	1,510.7	283.1	56.7	833.6	131.5	55.6	615.7	8.2	0.7	0.1
Taxable Returns	1,282.0	178.4	36.0	744.0	124.1	50.0	559.2	7.9	0.6	0.0
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20,000 < 30,000	57.1	25.8	4.9	13.7	1.2	1.7	34.6	0.1	0.0	0.0
30,000 < 35,000	35.8	12.3	2.7	13.7	1.3	1.2	20.3	0.1	0.0	0.0
35,000 < 40,000	40.2	11.7	2.9	17.9	2.0	1.6	22.9	0.1	0.0	0.0
40,000 < 50,000	81.8	20.4	5.2	38.4	4.6	3.5	47.2	0.2	0.0	0.0
50,000 < 60,000	85.1	17.0	4.4	42.6	5.4	3.6	47.8	0.3	0.0	0.0
60,000 < 70,000	87.0	13.7	3.5	46.7	6.4	3.8	46.7	0.3	0.0	0.0
70,000 < 75,000	43.4	5.9	1.4	24.2	3.4	1.8	22.6	0.2	0.0	0.0
75,000 < 80,000	43.7	5.5	1.3	24.8	3.6	1.9	22.2	0.2	0.0	0.0
80,000 < 90,000	75.3	3.8	1.6	48.3	7.2	3.4	34.6	0.3	0.0	0.0
90,000 < 100,000	69.5	2.5	1.1	46.1	7.3	3.1	30.3	0.3	0.0	0.0
100,000 < 150,000	311.1	27.7	4.4	194.9	36.5	12.7	129.0	1.8	0.2	0.0
150,000 < 200,000	147.3	11.8	1.3	96.3	19.7	6.2	49.5	1.2	0.1	0.0
200,000 < 250,000	68.6	5.9	0.5	45.2	8.9	2.5	19.4	0.7	0.0	0.0
250,000 < 500,000	91.0	9.2	0.6	60.6	11.1	2.5	22.5	1.2	0.0	0.0
500,000 < 1,000,000	28.8	3.3	0.1	19.7	3.6	0.5	6.1	0.5	0.0	0.0
1,000,000 < 3,000,000	13.0	1.5	0.1	8.9	1.6	0.2	2.7	0.3	0.0	0.0
at least 3,000,000	3.3	0.5	0.0	2.2	0.4	0.0	0.6	0.1	0.0	0.0
Non-Taxable Returns	228.7	104.7	20.7	89.6	7.5	5.6	56.4	0.3	0.1	0.0
at most 10,000	92.6	65.7	11.6	14.3	1.1	1.2	21.0	0.1	0.0	0.0
10,000 < 20,000	76.8	32.9	6.4	29.6	2.1	1.7	14.8	0.1	0.0	0.0
20,000 < 35,000	31.4	4.1	1.8	26.8	2.6	1.2	12.1	0.1	0.0	0.0
35,000 < 50,000	4.2	0.8	0.3	2.5	0.3	0.2	2.0	0.0	0.0	0.0
50,000 < 75,000	6.4	0.6	0.4	3.9	0.4	0.4	2.3	0.0	0.0	0.0
75,000 < 100,000	6.0	0.2	0.2	4.2	0.4	0.4	1.8	0.0	0.0	0.0
100,000 < 200,000	8.9	0.2	0.1	6.5	0.6	0.5	2.0	0.0	0.0	0.0
200,000 < 250,000	0.9	0.0	0.0	0.7	0.1	0.0	0.1	0.0	0.0	0.0
250,000 < 500,000	1.2	0.0	0.0	0.9	0.1	0.0	0.1	0.0	0.0	0.0
at least 500,000	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 2.15a Exemptions & Deductions By Gross Income Level: Single Filers

Gross Income Level	Exemption Amounts \$000s						Deduction Amount \$000s			
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	Health Entertize Zone
All Returns	1,796,662	278,098	31,656	76,455	3,066	19,668	2,049,583	194,262	2,034	94
Taxable Returns	1,131,482	132,072	8,954	37,740	2,122	14,388	1,259,959	184,663	1,902	13
at most 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	260,776	34,345	3,182	3,074	63	2,274	179,058	1,283	35	4
20,000 < 30,000	202,930	26,477	1,893	5,933	203	3,005	209,983	2,726	73	0
30,000 < 35,000	89,119	10,253	662	3,711	145	1,370	97,689	1,803	31	4
35,000 < 40,000	80,109	8,481	501	3,138	133	1,164	88,962	1,821	49	0
40,000 < 50,000	136,373	13,109	781	5,039	257	1,896	150,116	5,322	107	0
50,000 < 60,000	101,330	9,154	490	3,636	232	1,356	114,996	6,399	63	0
60,000 < 70,000	67,630	6,095	327	2,586	180	860	81,885	6,935	22	1
70,000 < 75,000	25,521	2,412	149	1,112	91	297	33,197	3,873	6	0
75,000 < 80,000	21,599	2,026	95	900	57	273	28,196	3,816	8	0
80,000 < 90,000	32,545	2,351	129	1,557	122	443	39,130	7,259	19	0
90,000 < 100,000	21,729	736	58	1,088	84	285	21,740	7,310	9	3
100,000 < 150,000	56,009	8,525	379	3,198	300	770	109,496	30,284	248	0
150,000 < 200,000	15,679	3,215	142	1,095	90	174	43,940	18,587	6	1
200,000 < 250,000	6,748	1,485	62	533	50	71	18,476	12,722	176	0
250,000 < 500,000	9,248	2,252	67	750	80	122	28,642	35,241	824	0
500,000 < 1,000,000	2,696	730	23	273	23	18	9,377	20,271	0	0
1,000,000 < 3,000,000	1,135	339	11	96	10	11	3,581	15,235	225	0
at least 3,000,000	306	87	3	24	2	3	1,494	3,777	0	0
Non-Taxable Returns	665,180	146,026	22,702	38,715	944	5,280	789,625	9,599	132	81
at most 10,000	601,680	132,815	21,138	16,515	334	2,549	215,189	1,824	23	24
10,000 < 20,000	22,622	9,027	941	14,523	346	1,508	309,034	1,893	99	0
20,000 < 35,000	11,509	2,166	336	6,872	235	798	118,013	1,866	4	57
35,000 < 50,000	9,265	1,014	143	221	7	144	61,014	575	0	0
50,000 < 75,000	11,551	728	98	282	9	147	52,540	1,005	1	0
75,000 < 100,000	5,261	129	25	147	10	83	12,856	1,153	6	0
100,000 < 200,000	2,940	132	21	135	3	50	18,924	808	0	0
200,000 < 250,000	182	7	0	8	0	2	1,280	105	0	0
250,000 < 500,000	152	6	0	14	0	2	769	369	0	0
at least 500,000	18	2	0	0	0	0	6	0	0	0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

**Table 2.2 Value of Exemptions and Deductions
and Percent of Gross Income**

All Taxpayers

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
at most 10,000	781.1	3,122,692.3	1.0%	1,763,908.0	9.9%	56.5%
10,000 < 20,000	490.4	7,268,364.3	2.3%	1,712,211.5	9.6%	23.6%
20,000 < 35,000	594.2	16,164,355.2	5.1%	2,443,347.4	13.8%	15.1%
35,000 < 50,000	459.2	19,369,184.2	6.2%	2,256,701.8	12.7%	11.7%
50,000 < 75,000	521.5	32,017,696.4	10.2%	2,512,858.9	14.2%	7.8%
75,000 < 100,000	313.9	27,105,191.9	8.6%	1,633,169.2	9.2%	6.0%
100,000 < 200,000	572.3	78,141,479.3	24.9%	3,578,539.8	20.2%	4.6%
200,000 < 250,000	78.9	17,529,964.9	5.6%	540,458.6	3.0%	3.1%
250,000 < 500,000	104.8	35,150,439.6	11.2%	805,866.1	4.5%	2.3%
at least 500,000	51.2	78,369,507.0	24.9%	509,535.8	2.9%	0.7%
Total	3,967.5	314,238,875.1	100.0%	17,756,597.0	100.0%	5.7%

Married, Filing Jointly

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
at most 10,000	92.6	287,845.6	0.1%	498,897.2	2.8%	173.3%
10,000 < 20,000	76.8	1,166,983.5	0.4%	417,846.8	2.4%	35.8%
20,000 < 35,000	124.4	3,421,797.5	1.1%	970,276.2	5.5%	28.4%
35,000 < 50,000	126.3	5,367,848.4	1.7%	925,817.2	5.2%	17.2%
50,000 < 75,000	221.9	13,887,009.3	4.4%	1,563,712.9	8.8%	11.3%
75,000 < 100,000	194.4	16,895,864.8	5.4%	1,241,302.0	7.0%	7.3%
100,000 < 200,000	467.3	64,540,547.0	20.5%	3,081,188.4	17.4%	4.8%
200,000 < 250,000	69.5	15,433,907.0	4.9%	475,776.2	2.7%	3.1%
250,000 < 500,000	92.1	30,923,071.4	9.8%	689,329.3	3.9%	2.2%
at least 500,000	45.4	69,272,314.9	22.0%	413,336.9	2.3%	0.6%
Total	1,510.7	221,197,189.3	70.4%	10,277,483.1	57.9%	4.6%

Married, Filing Separately

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
at most 10,000	8.7	34,194.4	0.0%	17,456.4	0.1%	51.1%
10,000 < 20,000	7.4	111,699.6	0.0%	20,385.7	0.1%	18.3%
20,000 < 35,000	12.4	342,578.6	0.1%	37,161.6	0.2%	10.8%
35,000 < 50,000	12.1	509,929.6	0.2%	38,040.4	0.2%	7.5%
50,000 < 75,000	12.9	782,786.9	0.2%	43,235.1	0.2%	5.5%
75,000 < 100,000	6.2	527,930.5	0.2%	21,194.8	0.1%	4.0%
100,000 < 200,000	5.5	713,467.2	0.2%	24,809.3	0.1%	3.5%
200,000 < 250,000	0.6	131,051.2	0.0%	3,804.2	0.0%	2.9%
250,000 < 500,000	0.8	287,694.8	0.1%	7,098.6	0.0%	2.5%
at least 500,000	0.6	1,825,020.7	0.6%	12,246.9	0.1%	0.7%
Total	67.1	5,266,353.4	1.7%	225,433.0	1.3%	4.3%

Single

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
at most 10,000	601.5	2,344,712.4	0.7%	992,090.3	5.6%	42.3%
10,000 < 20,000	283.3	4,146,465.6	1.3%	844,086.5	4.8%	20.4%
20,000 < 35,000	303.5	8,232,267.7	2.6%	799,864.3	4.5%	9.7%
35,000 < 50,000	225.7	9,500,136.8	3.0%	569,740.4	3.2%	6.0%
50,000 < 75,000	206.0	12,465,866.0	4.0%	537,194.9	3.0%	4.3%
75,000 < 100,000	81.1	6,926,247.2	2.2%	213,236.6	1.2%	3.1%
100,000 < 200,000	74.6	9,706,944.7	3.1%	315,149.7	1.8%	3.2%
200,000 < 250,000	6.9	1,538,493.9	0.5%	41,905.0	0.2%	2.7%
250,000 < 500,000	9.4	3,137,758.3	1.0%	78,535.2	0.4%	2.5%
at least 500,000	4.2	5,885,840.1	1.9%	59,775.5	0.3%	1.0%
Total	1,796	63,884,733	20.3%	4,451,579	25.1%	7.0%

Head of Household

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
at most 10,000	78.0	454,803.3	0.1%	254,095.7	1.4%	55.9%
10,000 < 20,000	122.6	1,838,666.6	0.6%	428,373.1	2.4%	23.3%
20,000 < 35,000	153.6	4,156,047.2	1.3%	633,198.2	3.6%	15.2%
35,000 < 50,000	94.9	3,977,335.6	1.3%	720,895.0	4.1%	18.1%
50,000 < 75,000	80.2	4,854,778.6	1.5%	365,812.3	2.1%	7.5%
75,000 < 100,000	32.0	2,735,374.2	0.9%	155,887.6	0.9%	5.7%
100,000 < 200,000	24.5	3,129,012.1	1.0%	154,657.0	0.9%	4.9%
200,000 < 250,000	1.9	417,978.4	0.1%	18,684.7	0.1%	4.5%
250,000 < 500,000	2.4	786,090.6	0.3%	30,568.8	0.2%	3.9%
at least 500,000	1.0	1,351,618.7	0.4%	23,941.6	0.1%	1.8%
Total	591.2	23,701,705.5	7.5%	2,786,114.1	15.7%	11.8%

Surviving Spouse

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
at most 10,000	0.3	1,136.6	0.0%	1,368.5	0.0%	120.4%
10,000 < 20,000	0.3	4,549.0	0.0%	1,519.3	0.0%	33.4%
20,000 < 35,000	0.4	11,664.2	0.0%	2,847.0	0.0%	24.4%
35,000 < 50,000	0.3	13,933.8	0.0%	2,208.7	0.0%	15.9%
50,000 < 75,000	0.4	27,255.7	0.0%	2,903.7	0.0%	10.7%
75,000 < 100,000	0.2	19,775.2	0.0%	1,548.2	0.0%	7.8%
100,000 < 200,000	0.4	51,508.3	0.0%	2,735.4	0.0%	5.3%
200,000 < 250,000	0.0	8,534.3	0.0%	288.4	0.0%	3.4%
250,000 < 500,000	0.0	15,824.5	0.0%	334.1	0.0%	2.1%
at least 500,000	0.0	34,712.5	0.0%	234.9	0.0%	0.7%
Total	2.5	188,894.1	0.1%	15,988.3	0.1%	8.5%

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 3.1 Amount of Net Charged Tax by Gross Income Level (\$000s)

Taxable Returns							
Gross Income Level	Tax Before Credit	Credit for Taxes Paid to Other Jurisdictions	Sheltered Workspace Credit	Variance	Property Tax Credit	New Jersey Earned Income Credit	Net Charged Tax
at most 10,000	0	0	0	0	0	0	0
10,000 < 20,000	46,297	1,269	0	0	3,572	350	41,106
20,000 < 35,000	164,021	4,180	0	(1)	8,673	10,274	140,894
35,000 < 50,000	270,983	11,176	0	(0)	5,316	1,493	252,997
50,000 < 75,000	580,646	39,224	4	(0)	2,972	11	538,435
75,000 < 100,000	578,871	57,462	4	0	795	7	520,604
100,000 < 200,000	2,430,111	326,023	6	0	1,186	2	2,102,893
200,000 < 250,000	728,641	129,612	2	0	204	0	598,822
250,000 < 500,000	1,708,775	366,872	5	(0)	353	1	1,341,544
at least 500,000	6,064,494	1,433,378	1	(0)	79	0	4,631,036
Total	12,572,837	2,369,196	22	(0)	23,150	12,139	10,168,330

All Returns							
Gross Income Level	Tax Before Credit	Credit for Taxes Paid to Other Jurisdictions		Variance	Property Tax Credit	New Jersey Earned Income Credit	Net Charged Tax
at most 10,000	29,515	14	0	(1)	1,088	0	(32,658)
10,000 < 20,000	78,776	1,930	0	0	0	38,779	(28,891)
20,000 < 35,000	191,746	8,042	1	(1)	30,969	90,138	117,170
35,000 < 50,000	281,917	21,923	0	0	1,088	54,831	252,303
50,000 < 75,000	612,279	70,954	4	0	4,311	1,858	537,641
75,000 < 100,000	611,237	89,902	4	0	11,735	25	520,108
100,000 < 200,000	2,492,803	388,606	6	1	5,949	7	2,102,405
200,000 < 250,000	740,547	141,506	2	0	3,919	2	598,779
250,000 < 500,000	1,731,937	390,021	5	0	1,401	0	1,341,492
at least 500,000	6,081,974	1,450,856	1	0	1,798	1	4,631,027
Total	12,852,730	2,563,754	23	1	62,257	185,641	10,039,375

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 3.11a Tax Calculations By Gross Income Level: All Returns (Amounts, \$000s)

Gross Income Level	Taxable Income	Property Tax Deduction	Excess Liability Loss:		N. J. Taxable Income	Schedule Tax	Other Credits	Tax after Credit	Tax Variance		Net Charged Tax
			Property Tax Deduction	Property Tax Deduction					Under	Over	
All Returns	297,996,490	10,092,680	152,536	475,147	287,927,238	12,852,730	2,563,754	10,289,581	457	458	10,039,375
Taxable Returns	285,763,028	9,910,898	77,473	472,550	275,852,131	12,572,837	2,369,196	10,203,619	348	348	10,168,330
at most 10,000	0	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	3,438,204	131,244	37,313	1,837	3,306,961	46,297	1,269	45,028	33	33	41,106
20,000 < 30,000	6,907,013	382,393	31,931	5,709	6,524,621	94,095	2,303	91,791	40	39	80,936
30,000 < 35,000	4,904,045	244,063	4,429	4,057	4,659,982	69,927	1,877	68,050	21	21	59,958
35,000 < 40,000	5,360,330	287,424	1,882	5,386	5,072,906	78,896	2,645	76,251	20	20	72,319
40,000 < 50,000	11,474,600	640,698	1,204	17,440	10,833,903	192,087	8,531	183,555	35	35	180,678
50,000 < 60,000	11,697,655	668,555	422	21,010	11,029,100	228,076	12,958	215,117	29	29	213,404
60,000 < 70,000	11,108,793	647,704	141	20,915	10,461,089	234,166	16,689	217,476	23	23	216,552
70,000 < 75,000	5,426,187	313,437	22	10,113	5,112,750	118,403	9,578	108,825	10	10	108,479
75,000 < 80,000	5,434,977	314,313	25	10,925	5,120,663	120,659	10,260	110,397	9	10	110,156
80,000 < 90,000	9,817,280	534,226	35	22,867	9,283,054	229,864	22,330	207,533	15	15	207,204
90,000 < 100,000	9,081,153	483,124	7	25,924	8,598,029	228,348	24,872	203,475	13	13	203,243
100,000 < 150,000	45,055,002	2,257,943	60	126,336	42,797,059	1,378,119	165,900	1,212,214	49	49	1,211,404
150,000 < 200,000	27,806,991	1,166,212	2	71,738	26,640,779	1,051,992	160,123	891,867	21	21	891,489
200,000 < 250,000	16,733,019	582,519	0	37,095	16,150,501	728,641	129,612	599,027	10	10	598,822
250,000 < 500,000	33,897,008	812,826	0	51,775	33,084,182	1,708,775	366,872	1,341,898	13	13	1,341,544
500,000 < 1,000,000	21,754,175	276,572	0	24,384	21,477,602	1,377,949	351,922	1,026,027	4	4	1,025,951
1,000,000 < 3,000,000	22,905,210	133,173	0	11,946	22,772,037	1,796,168	473,501	1,322,665	2	2	1,322,663
at least 3,000,000	32,961,386	34,471	0	3,092	32,926,915	2,890,377	607,954	2,282,422	0	0	2,282,422
Non-taxable Returns	12,233,462	181,783	75,063	2,598	12,075,107	279,893	194,558	85,962	109	110	-128,955
at most 10,000	2,112,274	11,245	10,513	56	2,108,210	29,515	14	29,509	66	66	-32,658
10,000 < 20,000	2,354,219	44,199	37,382	480	2,319,869	32,478	661	31,826	26	26	-69,997
20,000 < 35,000	2,047,859	108,364	24,586	1,524	1,945,044	27,725	3,862	23,895	12	12	-23,724
35,000 < 50,000	616,288	6,699	1,801	104	610,141	10,934	10,747	304	1	1	-694
50,000 < 75,000	1,308,964	4,319	577	106	1,304,876	31,634	31,729	167	2	2	-794
75,000 < 100,000	1,143,799	3,653	100	137	1,140,177	32,366	32,440	110	1	1	-496
100,000 < 200,000	1,706,476	2,791	105	157	1,703,720	62,693	62,583	125	1	1	-488
200,000 < 250,000	256,728	226	0	14	256,503	11,907	11,894	12	0	0	-43
250,000 < 500,000	447,654	223	0	14	447,430	23,162	23,149	14	0	0	-52
at least 500,000	239,201	63	0	6	239,138	17,480	17,479	1	0	0	-9

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 3.11b Tax Calculations By Gross Income Level: All Returns (Returns, 000s)

Gross Income Level	Taxable Income	Property Tax Deduction	Excess Property Tax Deduction	Liability Loss: Property Tax Deduction	N.J. Taxable Income	Schedule Tax	Other Credits	Tax after Credit	Tax Variance		Net Charged Tax
									Under	Over	
All Returns	3,708.6	1,645.7	35.5	1,644.3	3,700.6	3,700.6	427.3	3,669.0	31.3	1,832.3	3,728.7
Taxable Returns	2,786.1	1,616.4	23.8	1,616.4	2,786.1	2,786.1	344.8	2,786.1	0.0	1,392.3	2,786.1
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	267.8	24.4	11.4	24.4	267.8	267.8	12.1	267.8	0.0	133.7	267.8
20,000 < 30,000	316.9	67.8	9.8	67.8	316.9	316.9	12.2	316.9	0.0	157.6	316.9
30,000 < 35,000	170.4	44.9	1.4	44.9	170.4	170.4	7.0	170.4	0.0	85.0	170.4
35,000 < 40,000	160.2	56.8	0.6	56.8	160.2	160.2	7.9	160.2	0.0	79.8	160.2
40,000 < 50,000	281.8	139.5	0.4	139.5	281.8	281.8	17.3	281.8	0.0	140.9	281.8
50,000 < 60,000	232.4	141.1	0.1	141.1	232.4	232.4	17.9	232.4	0.0	116.3	232.4
60,000 < 70,000	185.3	130.5	0.0	130.5	185.3	185.3	17.9	185.3	0.0	92.5	185.3
70,000 < 75,000	80.6	60.5	0.0	60.5	80.6	80.6	8.9	80.6	0.0	40.1	80.6
75,000 < 80,000	75.3	59.6	0.0	59.6	75.3	75.3	8.8	75.3	0.0	38.1	75.3
80,000 < 90,000	123.2	100.3	0.0	100.3	123.2	123.2	16.6	123.2	0.0	61.5	123.2
90,000 < 100,000	101.4	85.8	0.0	85.8	101.4	101.4	15.7	101.4	0.0	50.7	101.4
100,000 < 150,000	390.3	345.2	0.0	345.2	390.3	390.3	73.3	390.3	0.0	195.5	390.3
150,000 < 200,000	168.5	152.3	0.0	152.3	168.5	168.5	42.8	168.5	0.0	84.5	168.5
200,000 < 250,000	77.7	69.8	0.0	69.8	77.7	77.7	23.7	77.7	0.0	38.8	77.7
250,000 < 500,000	103.4	91.0	0.0	91.0	103.4	103.4	37.4	103.4	0.0	51.7	103.4
500,000 < 1,000,000	32.6	29.4	0.0	29.4	32.6	32.6	14.8	32.6	0.0	16.3	32.6
1,000,000 < 3,000,000	14.6	13.9	0.0	13.9	14.6	14.6	8.2	14.6	0.0	7.3	14.6
at least 3,000,000	3.8	3.5	0.0	3.5	3.8	3.8	2.5	3.8	0.0	1.9	3.8
Non-taxable Returns	922.4	29.3	11.8	27.9	914.4	914.4	82.4	882.8	31.3	440.1	942.6
at most 10,000	534.9	2.0	2.0	1.2	534.1	534.1	0.2	534.0	0.1	263.7	569.0
10,000 < 20,000	215.4	6.5	5.5	6.2	211.0	211.0	3.7	208.9	2.0	102.8	212.8
20,000 < 35,000	103.6	18.0	4.0	17.9	101.1	101.1	11.1	96.3	4.7	48.4	100.8
35,000 < 50,000	16.0	1.0	0.2	1.0	15.9	15.9	15.1	9.3	6.5	5.4	13.5
50,000 < 75,000	22.4	0.8	0.1	0.7	22.3	22.3	22.2	13.5	8.7	7.7	19.2
75,000 < 100,000	14.0	0.6	0.0	0.5	14.0	14.0	13.9	8.9	5.0	4.9	12.3
100,000 < 200,000	13.4	0.4	0.0	0.4	13.3	13.3	13.3	9.8	3.6	6.0	12.3
200,000 < 250,000	1.2	0.0	0.0	0.0	1.2	1.2	1.2	0.9	0.3	0.6	1.1
250,000 < 500,000	1.4	0.0	0.0	0.0	1.4	1.4	1.4	1.0	0.4	0.7	1.3
at least 500,000	0.2	0.0	0.0	0.0	0.2	0.2	0.2	0.1	0.1	0.1	0.2

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 3.12a Tax Calculations By Taxable Income Level: All Returns (Amounts, \$000s)

Taxable Income Level	Taxable Income	Property Tax Deduction	Excess Property Tax Deduction	Liability Loss: Property Tax Deduction	N.J. Taxable Income	Schedule Tax	Other Credits	Tax after Credit	Tax Variance		Net Charged Tax
									Under	Over	
All Returns	297,996,490	10,092,680	152,536	475,147	287,927,238	12,852,730	2,563,754	10,289,581	627	458	10,039,375
Taxable Returns	285,763,028	9,910,898	77,473	472,550	275,852,131	12,572,837	2,369,196	10,203,619	0	348	10,168,330
at most 10,000	0	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	3,438,204	131,244	37,313	1,837	3,306,961	46,297	1,269	45,028	0	33	41,106
20,000 < 30,000	6,907,013	382,393	31,931	5,709	6,524,621	94,095	2,303	91,791	0	39	80,936
30,000 < 35,000	4,904,045	244,063	4,429	4,057	4,659,982	69,927	1,877	68,050	0	21	59,958
35,000 < 40,000	5,360,330	287,424	1,882	5,386	5,072,906	78,896	2,645	76,251	0	20	72,319
40,000 < 50,000	11,474,600	640,698	1,204	17,440	10,833,903	192,087	8,531	183,555	0	35	180,678
50,000 < 60,000	11,697,655	668,555	422	21,010	11,029,100	228,076	12,958	215,117	0	29	213,404
60,000 < 70,000	11,108,793	647,704	141	20,915	10,461,089	234,166	16,689	217,476	0	23	216,552
70,000 < 75,000	5,426,187	313,437	22	10,113	5,112,750	118,403	9,578	108,825	0	10	108,479
75,000 < 80,000	5,434,977	314,313	25	10,925	5,120,663	120,659	10,260	110,397	0	10	110,156
80,000 < 90,000	9,817,280	534,226	35	22,867	9,283,054	229,864	22,330	207,533	0	15	207,204
90,000 < 100,000	9,081,153	483,124	7	25,924	8,598,029	228,348	24,872	203,475	0	13	203,243
100,000 < 150,000	45,055,002	2,257,943	60	126,336	42,797,059	1,378,119	165,900	1,212,214	0	49	1,211,404
150,000 < 200,000	27,806,991	1,166,212	2	71,738	26,640,779	1,051,992	160,123	891,867	0	21	891,489
200,000 < 250,000	16,733,019	582,519	0	37,095	16,150,501	728,641	129,612	599,027	0	10	598,822
250,000 < 500,000	33,897,008	812,826	0	51,775	33,084,182	1,708,775	366,872	1,341,898	0	13	1,341,544
500,000 < 1,000,000	21,754,175	276,572	0	24,384	21,477,602	1,377,949	351,922	1,026,027	0	4	1,025,951
1,000,000 < 3,000,000	22,905,210	133,173	0	11,946	22,772,037	1,796,168	473,501	1,322,665	0	2	1,322,663
at least 3,000,000	32,961,386	34,471	0	3,092	32,926,915	2,890,377	607,954	2,282,422	0	0	2,282,422
Non-taxable Returns	12,233,462	181,783	75,063	2,598	12,075,107	279,893	194,558	85,962	627	110	-128,955
at most 10,000	2,112,274	11,245	10,513	56	2,108,210	29,515	14	29,509	8	66	-32,658
10,000 < 20,000	2,354,219	44,199	37,382	480	2,319,869	32,478	661	31,826	9	26	-69,997
20,000 < 35,000	2,047,859	108,364	24,586	1,524	1,945,044	27,725	3,862	23,895	32	12	-23,724
35,000 < 50,000	616,288	6,699	1,801	104	610,141	10,934	10,747	304	116	1	-694
50,000 < 75,000	1,308,964	4,319	577	106	1,304,876	31,634	31,729	167	263	2	-794
75,000 < 100,000	1,143,799	3,653	100	137	1,140,177	32,366	32,440	110	184	1	-496
100,000 < 200,000	1,706,476	2,791	105	157	1,703,720	62,693	62,583	125	15	1	-488
200,000 < 250,000	256,728	226	0	14	256,503	11,907	11,894	12	0	0	-43
250,000 < 500,000	447,654	223	0	14	447,430	23,162	23,149	14	1	0	-52
at least 500,000	239,201	63	0	6	239,138	17,480	17,479	1	0	0	-9

Statistics of Income 2008: New Jersey Income Tax Returns for 2006

Table 3.12b Tax Calculations By Taxable Income Level: All Returns (Returns, 000s)

Taxable Income Level	Taxable Income	Property Tax Deduction	Excess Property Tax Deduction	Liability Loss: Property Tax Deduction	N.J. Taxable Income	Schedule Tax	Other Credits	Tax after Credit	Tax Variance		Net Charged Tax
									Under	Over	
All Returns	3,708.6	1,645.7	35.5	1,644.3	3,700.6	3,700.6	427.3	3,669.0	1,818.4	1,832.3	3,728.7
Taxable Returns	2,786.1	1,616.4	23.8	1,616.4	2,786.1	2,786.1	344.8	2,786.1	1,386.7	1,392.3	2,786.1
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	267.8	24.4	11.4	24.4	267.8	267.8	12.1	267.8	131.9	133.7	267.8
20,000 < 30,000	316.9	67.8	9.8	67.8	316.9	316.9	12.2	316.9	157.8	157.6	316.9
30,000 < 35,000	170.4	44.9	1.4	44.9	170.4	170.4	7.0	170.4	84.7	85.0	170.4
35,000 < 40,000	160.2	56.8	0.6	56.8	160.2	160.2	7.9	160.2	79.7	79.8	160.2
40,000 < 50,000	281.8	139.5	0.4	139.5	281.8	281.8	17.3	281.8	140.2	140.9	281.8
50,000 < 60,000	232.4	141.1	0.1	141.1	232.4	232.4	17.9	232.4	115.7	116.3	232.4
60,000 < 70,000	185.3	130.5	0.0	130.5	185.3	185.3	17.9	185.3	92.7	92.5	185.3
70,000 < 75,000	80.6	60.5	0.0	60.5	80.6	80.6	8.9	80.6	40.4	40.1	80.6
75,000 < 80,000	75.3	59.6	0.0	59.6	75.3	75.3	8.8	75.3	37.1	38.1	75.3
80,000 < 90,000	123.2	100.3	0.0	100.3	123.2	123.2	16.6	123.2	61.3	61.5	123.2
90,000 < 100,000	101.4	85.8	0.0	85.8	101.4	101.4	15.7	101.4	50.5	50.7	101.4
100,000 < 150,000	390.3	345.2	0.0	345.2	390.3	390.3	73.3	390.3	194.6	195.5	390.3
150,000 < 200,000	168.5	152.3	0.0	152.3	168.5	168.5	42.8	168.5	84.0	84.5	168.5
200,000 < 250,000	77.7	69.8	0.0	69.8	77.7	77.7	23.7	77.7	38.9	38.8	77.7
250,000 < 500,000	103.4	91.0	0.0	91.0	103.4	103.4	37.4	103.4	51.7	51.7	103.4
500,000 < 1,000,000	32.6	29.4	0.0	29.4	32.6	32.6	14.8	32.6	16.3	16.3	32.6
1,000,000 < 3,000,000	14.6	13.9	0.0	13.9	14.6	14.6	8.2	14.6	7.3	7.3	14.6
at least 3,000,000	3.8	3.5	0.0	3.5	3.8	3.8	2.5	3.8	1.9	1.9	3.8
Non-taxable Returns	922.4	29.3	11.8	27.9	914.4	914.4	82.4	882.8	431.7	440.1	942.6
at most 10,000	534.9	2.0	2.0	1.2	534.1	534.1	0.2	534.0	263.3	263.7	569.0
10,000 < 20,000	215.4	6.5	5.5	6.2	211.0	211.0	3.7	208.9	102.9	102.8	212.8
20,000 < 35,000	103.6	18.0	4.0	17.9	101.1	101.1	11.1	96.3	47.3	48.4	100.8
35,000 < 50,000	16.0	1.0	0.2	1.0	15.9	15.9	15.1	9.3	3.9	5.4	13.5
50,000 < 75,000	22.4	0.8	0.1	0.7	22.3	22.3	22.2	13.5	5.9	7.7	19.2
75,000 < 100,000	14.0	0.6	0.0	0.5	14.0	14.0	13.9	8.9	4.1	4.9	12.3
100,000 < 200,000	13.4	0.4	0.0	0.4	13.3	13.3	13.3	9.8	3.8	6.0	12.3
200,000 < 250,000	1.2	0.0	0.0	0.0	1.2	1.2	1.2	0.9	0.3	0.6	1.1
250,000 < 500,000	1.4	0.0	0.0	0.0	1.4	1.4	1.4	1.0	0.4	0.7	1.3
at least 500,000	0.2	0.0	0.0	0.0	0.2	0.2	0.2	0.1	0.0	0.1	0.2

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 3.2 Average Tax and Effective rate By Gross Income Level

Gross Income Level	All Returns						Effective Rate on Gross Income
	Gross Income			Net Charged Tax			
	Returns (000s)	Amount (\$000s)	Average (\$)	Returns (000s)	Amount (\$000s)	Average (\$)	
at most 10,000	781.1	3,122,692.3	3,998	569.0	-32,658.3	-57	-1.4%
10,000 < 20,000	490.4	7,268,364.3	14,822	480.6	-28,890.8	-60	-0.4%
20,000 < 35,000	594.2	16,164,355.2	27,202	588.1	117,169.6	199	0.7%
35,000 < 50,000	459.2	19,369,184.2	42,181	455.5	252,302.7	554	1.3%
50,000 < 75,000	521.5	32,017,696.4	61,401	517.6	537,641.0	1,039	1.7%
75,000 < 100,000	313.9	27,105,191.9	86,341	312.1	520,107.6	1,666	1.9%
100,000 < 200,000	572.3	78,141,479.3	136,540	571.1	2,102,405.3	3,681	2.7%
200,000 < 250,000	78.9	17,529,964.9	222,120	78.8	598,779.2	7,594	3.4%
250,000 < 500,000	104.8	35,150,439.6	335,395	104.7	1,341,492.1	12,810	3.8%
at least 500,000	51.2	78,369,507.0	1,531,043	51.2	4,631,026.6	90,513	5.9%
Total	3,967.5	314,238,875.1	79,203	3,728.7	10,039,375.0	2,692	3.4%

Gross Income Level	Taxable Returns						Effective Rate on Gross Income
	Gross Income			Net Charged Tax			
	Returns (000s)	Amount (\$000s)	Average (\$)	Returns (000s)	Amount (\$000s)	Average (\$)	
at most 10,000	0.0	0.0	-	0.0	0.0	-	
10,000 < 20,000	267.8	3,939,315.2	14,711	267.8	41,105.7	154	1.0%
20,000 < 35,000	487.3	13,489,195.5	27,680	487.3	140,894.0	289	1.0%
35,000 < 50,000	442.0	18,641,857.2	42,176	442.0	252,996.6	572	1.4%
50,000 < 75,000	498.3	30,584,494.3	61,375	498.3	538,434.8	1,080	1.8%
75,000 < 100,000	299.8	25,895,594.8	86,363	299.8	520,603.5	1,736	2.0%
100,000 < 200,000	558.8	76,350,961.5	136,638	558.8	2,102,893.2	3,763	2.8%
200,000 < 250,000	77.7	17,265,606.4	222,134	77.7	598,822.5	7,704	3.5%
250,000 < 500,000	103.4	34,693,758.1	335,526	103.4	1,341,544.1	12,974	3.9%
at least 500,000	51.0	78,128,206.7	1,533,399	51.0	4,631,035.8	90,892	5.9%
Total	2,786.1	298,988,989.8	107,313	2,786.1	10,168,330.3	3,650	3.4%

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 3.21a Tax Payments By Gross Income Level: All Returns (Amounts, \$000s)

Gross Income Level	Withholdings	Estimated Payments	Prior Year's Credit	Cash Payments & Receivables	Refunds Issued	Credits Approved	Property Tax Credit	NJ Earned Income Credit
All Returns	6,758,108	2,351,671	1,566,056	1,335,660	1,404,903	487,479	30,969	185,641
Taxable Returns	6,646,398	2,344,751	1,560,037	1,326,374	1,131,389	482,130	23,150	12,139
at most 10,000	0	0	0	0	0	0	0	0
10,000 < 20,000	50,031	1,430	1,281	6,218	19,221	786	3,572	350
20,000 < 30,000	111,243	5,665	2,552	8,864	43,130	2,354	5,550	5,305
30,000 < 35,000	84,003	2,831	1,614	4,816	40,672	1,039	3,123	4,969
35,000 < 40,000	96,199	3,624	1,836	5,222	32,995	1,403	2,454	1,478
40,000 < 50,000	229,514	9,080	3,877	12,222	70,119	2,781	2,862	15
50,000 < 60,000	261,129	11,138	8,969	15,443	73,846	3,244	1,707	6
60,000 < 70,000	258,595	12,653	5,042	16,728	70,847	3,499	920	4
70,000 < 75,000	128,446	6,936	2,515	8,199	34,809	1,742	345	1
75,000 < 80,000	129,838	7,321	2,616	8,296	34,780	1,914	239	2
80,000 < 90,000	244,206	9,638	4,045	13,864	61,146	2,741	326	3
90,000 < 100,000	230,605	7,975	3,736	14,279	51,367	2,454	230	2
100,000 < 150,000	1,116,088	92,089	31,432	158,488	169,023	17,630	808	2
150,000 < 200,000	739,886	94,523	31,083	126,266	80,915	16,585	378	0
200,000 < 250,000	459,307	84,018	29,799	89,544	47,047	14,158	204	0
250,000 < 500,000	924,066	280,639	110,080	198,339	110,779	50,480	353	1
500,000 < 1,000,000	565,384	295,175	136,336	160,850	66,968	55,802	76	0
1,000,000 < 3,000,000	545,756	467,207	260,772	200,346	51,303	91,853	2	0
at least 3,000,000	472,101	952,810	922,452	278,389	72,423	211,663	1	0
Non-taxable Returns	111,710	6,921	6,020	9,286	273,513	5,349	7,818	173,502
at most 10,000	38,548	2,275	2,250	5,805	82,999	1,176	1,088	38,779
10,000 < 20,000	36,501	1,407	1,064	3,457	125,304	1,061	738	89,788
20,000 < 35,000	29,878	510	699	3	54,190	522	3,063	44,557
35,000 < 50,000	1,108	192	172	1	1,992	116	632	365
50,000 < 75,000	1,395	203	156	4	2,304	92	947	14
75,000 < 100,000	1,103	113	116	2	1,660	51	606	0
100,000 < 200,000	1,718	344	223	3	2,510	166	612	0
200,000 < 250,000	302	45	57	9	416	28	56	0
250,000 < 500,000	439	319	255	1	775	274	66	0
at least 500,000	719	1,512	1,027	0	1,364	1,863	11	0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 3.21b Tax Payments By Gross Income Level: All Returns (Returns, 000s)

Gross Income Level	Withholdings	Estimated Payments	Prior Year's Credit	Cash Payments & Receivables	Refunds Issued	Credits Approved	Property Tax Credit	NJ Earned Income Credit
All Returns	3,189.0	240.6	155.7	1,006.9	2,713.8	117.5	623.9	462.5
Taxable Returns	2,453.6	233.1	146.2	829.8	1,842.2	109.3	466.6	83.7
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	222.5	3.6	4.5	66.0	196.5	3.6	72.4	14.7
20,000 < 30,000	271.9	8.6	6.8	59.0	250.1	5.8	112.0	27.1
30,000 < 35,000	151.6	5.2	3.8	25.3	140.8	3.2	62.9	30.2
35,000 < 40,000	143.0	5.9	3.9	24.5	131.0	3.4	49.4	11.7
40,000 < 50,000	253.4	12.7	7.8	52.9	219.8	6.7	57.5	0.1
50,000 < 60,000	209.6	12.9	7.6	50.2	173.8	6.4	34.3	0.0
60,000 < 70,000	166.6	12.2	7.0	42.3	135.5	5.7	18.5	0.0
70,000 < 75,000	72.4	5.8	3.3	18.7	58.4	2.7	6.9	0.0
75,000 < 80,000	67.8	5.6	3.1	18.1	53.7	2.6	4.8	0.0
80,000 < 90,000	113.3	6.8	4.4	31.8	87.3	3.4	6.6	0.0
90,000 < 100,000	94.0	5.2	3.5	33.4	65.6	2.7	4.7	0.0
100,000 < 150,000	350.7	43.5	23.2	192.0	185.1	16.4	16.3	0.0
150,000 < 200,000	149.3	28.3	15.4	93.2	66.1	10.8	7.6	0.0
200,000 < 250,000	66.8	17.7	10.5	43.8	27.9	7.0	4.1	0.0
250,000 < 500,000	84.0	33.2	21.5	53.7	36.9	14.8	7.1	0.0
500,000 < 1,000,000	24.2	14.7	10.7	16.5	9.7	7.4	1.5	0.0
1,000,000 < 3,000,000	10.0	8.5	6.7	7.0	3.5	4.7	0.0	0.0
at least 3,000,000	2.4	2.7	2.4	1.4	0.7	1.8	0.0	0.0
Non-taxable Returns	735.4	7.5	9.5	177.2	871.6	8.2	157.3	378.8
at most 10,000	470.9	3.5	4.9	147.1	516.2	4.3	21.9	151.1
10,000 < 20,000	167.2	2.2	2.3	29.9	194.8	1.8	14.8	134.6
20,000 < 35,000	85.1	1.0	1.2	0.0	101.7	1.2	61.3	92.0
35,000 < 50,000	3.3	0.2	0.3	0.0	13.5	0.2	12.8	1.1
50,000 < 75,000	3.7	0.2	0.3	0.1	18.8	0.2	19.2	0.0
75,000 < 100,000	2.4	0.1	0.1	0.1	11.9	0.1	12.3	0.0
100,000 < 200,000	2.4	0.2	0.2	0.0	12.3	0.2	12.3	0.0
200,000 < 250,000	0.2	0.0	0.0	0.0	1.1	0.0	1.1	0.0
250,000 < 500,000	0.2	0.1	0.1	0.0	1.2	0.1	1.3	0.0
at least 500,000	0.1	0.0	0.1	0.0	0.2	0.0	0.2	0.0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 3.22a Tax Payments By Taxable Income Level: All Returns (Amounts, \$000s)

Taxable Income Level	Withholdings	Estimated Payments	Prior Year's Credit	Cash Payments & Receivables	Refunds Issued	Credits Approved	Property Tax Credit	NJ Earned Income Credit
All Returns	6,758,108	2,351,671	1,566,056	1,335,660	1,404,903	487,479	30,969	185,641
Taxable Returns	6,646,398	2,344,751	1,560,037	1,326,374	1,131,389	482,130	23,150	12,139
at most 10,000	14,101	1,999	1,392	2,406	10,413	1,048	854	241
10,000 < 20,000	77,494	6,338	3,306	10,193	33,955	2,342	4,380	786
20,000 < 30,000	156,161	7,862	3,994	11,276	71,357	3,484	6,074	10,084
30,000 < 35,000	104,308	4,726	2,124	5,629	35,470	1,539	2,922	1,001
35,000 < 40,000	117,273	5,370	6,652	5,793	38,401	1,669	1,930	7
40,000 < 50,000	271,058	12,026	4,844	14,558	80,458	3,425	2,380	9
50,000 < 60,000	285,372	13,359	4,825	17,447	77,609	3,531	1,177	1
60,000 < 70,000	276,899	12,616	5,037	16,508	72,580	3,469	800	3
70,000 < 75,000	135,025	5,448	2,420	7,695	34,563	1,582	242	1
75,000 < 80,000	130,974	5,380	2,072	7,495	31,807	1,506	192	1
80,000 < 90,000	258,078	12,316	4,871	18,992	56,385	3,168	263	2
90,000 < 100,000	263,871	17,024	6,586	30,342	47,646	3,617	215	0
100,000 < 150,000	1,072,366	96,865	32,415	161,292	140,389	17,639	762	2
150,000 < 200,000	665,805	93,601	30,962	117,942	68,747	15,989	350	0
200,000 < 250,000	409,581	81,725	28,678	81,839	42,281	13,045	194	0
250,000 < 500,000	857,035	268,057	106,759	184,495	103,184	48,844	340	1
500,000 < 1,000,000	546,038	289,368	134,065	157,683	63,593	54,660	73	0
1,000,000 < 3,000,000	535,978	459,983	258,107	197,227	50,228	90,489	2	0
at least 3,000,000	468,979	950,688	920,927	277,561	72,324	211,086	1	0
Non-taxable Returns	111,710	6,921	6,020	9,286	273,513	5,349	7,818	173,502
at most 10,000	52,011	3,625	3,748	6,811	138,501	2,171	1,787	79,887
10,000 < 20,000	40,330	891	529	2,454	106,511	737	1,702	78,235
20,000 < 35,000	13,486	87	53	0	19,170	56	1,581	15,360
35,000 < 50,000	679	30	51	1	1,199	27	605	20
50,000 < 75,000	1,287	120	102	5	2,056	44	916	1
75,000 < 100,000	958	61	51	2	1,411	34	550	0
100,000 < 200,000	1,534	238	164	12	2,167	125	554	0
200,000 < 250,000	293	48	45	0	398	25	51	0
250,000 < 500,000	414	401	270	1	744	350	63	0
at least 500,000	717	1,420	1,007	0	1,356	1,780	10	0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 3.22b Tax Payments By Taxable Income Level: All Returns (Returns, 000s)

Taxable Income Level	Withholdings	Estimated Payments	Prior Year's Credit	Cash Payments & Receivables	Refunds Issued	Credits Approved	Property Tax Credit	NJ Earned Income Credit
All Returns	3,189.0	240.6	155.7	1,006.9	2,713.8	117.5	623.9	462.5
Taxable Returns	2,453.6	233.1	146.2	829.8	1,842.2	109.3	466.6	83.7
at most 10,000	59.1	4.0	3.8	34.6	54.8	3.4	17.3	7.8
10,000 < 20,000	267.1	10.1	8.6	76.3	237.1	7.5	88.6	11.5
20,000 < 30,000	318.2	12.8	8.8	55.0	292.1	7.7	122.5	55.2
30,000 < 35,000	157.2	6.8	4.2	23.6	143.9	3.6	58.9	9.2
35,000 < 40,000	143.2	6.8	4.0	23.2	128.6	3.5	38.8	0.0
40,000 < 50,000	248.2	13.2	7.7	52.7	209.2	6.3	47.7	0.0
50,000 < 60,000	195.7	11.8	6.7	46.5	159.7	5.5	23.6	0.0
60,000 < 70,000	154.0	9.6	5.7	37.7	123.8	4.4	16.1	0.0
70,000 < 75,000	65.7	3.7	2.4	17.1	51.9	1.8	4.9	0.0
75,000 < 80,000	59.3	3.5	2.2	17.7	44.8	1.7	3.9	0.0
80,000 < 90,000	105.9	7.5	4.5	40.8	71.9	3.4	5.3	0.0
90,000 < 100,000	97.3	9.4	5.2	47.7	56.6	3.6	4.3	0.0
100,000 < 150,000	297.7	39.1	20.8	171.7	147.3	14.3	15.4	0.0
150,000 < 200,000	121.5	24.8	13.7	77.9	52.2	9.5	7.0	0.0
200,000 < 250,000	55.2	15.5	9.3	36.3	23.1	6.3	3.9	0.0
250,000 < 500,000	73.7	29.8	19.5	47.3	32.4	13.4	6.8	0.0
500,000 < 1,000,000	22.7	13.9	10.2	15.6	9.1	7.0	1.5	0.0
1,000,000 < 3,000,000	9.7	8.2	6.5	6.8	3.4	4.6	0.0	0.0
at least 3,000,000	2.4	2.7	2.4	1.4	0.7	1.8	0.0	0.0
Non-taxable Returns	735.4	7.5	9.5	177.2	871.6	8.2	157.3	378.8
at most 10,000	539.3	5.7	7.3	159.2	604.7	6.4	35.9	209.2
10,000 < 20,000	150.8	1.1	1.3	17.8	168.7	1.1	34.1	132.6
20,000 < 35,000	34.9	0.2	0.2	0.0	44.0	0.2	31.7	36.9
35,000 < 50,000	2.4	0.0	0.1	0.0	12.1	0.1	12.3	0.0
50,000 < 75,000	3.6	0.1	0.2	0.1	18.0	0.1	18.6	0.0
75,000 < 100,000	2.0	0.1	0.1	0.0	10.8	0.1	11.1	0.0
100,000 < 200,000	2.1	0.1	0.2	0.0	11.0	0.2	11.2	0.0
200,000 < 250,000	0.2	0.0	0.0	0.0	1.0	0.0	1.0	0.0
250,000 < 500,000	0.2	0.1	0.1	0.0	1.2	0.1	1.3	0.0
at least 500,000	0.1	0.0	0.0	0.0	0.2	0.0	0.2	0.0

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 3.3 Tax Payment Analysis: Taxable and Non-Taxable Returns (\$ 000)

Tax Payment Components	Amounts (\$000)			Percent of Total Income		
	Taxable	Non-taxable	Total	Taxable	Non-taxable	Total
Taxes Withheld	6,646	112	6,758	2.2%	0.6%	2.1%
Estimated Payments and Credits Applied	3,905	13	3,918	1.3%	0.1%	1.2%
Cash Payments/Receivables	1,283	5	1,287	0.4%	0.0%	0.4%
Gross Receivables	149	9	158	0.0%	0.0%	0.0%
Excess UI and DI	23	0	23	0.0%	0.0%	0.0%
Gross Collections	12,006	138	12,144	4.0%	0.8%	3.8%
Refunds Issued	1,131	274	1,405	0.4%	1.5%	0.4%
Credits Approved	482	5	487	0.2%	0.0%	0.2%
Gross Payables	50	2	51	0.0%	0.0%	0.0%
Property Tax Credit	23	8	31	0.0%	0.0%	0.0%
Earned Income Credit	12	174	186	0.0%	0.9%	0.1%
Gross Outflows	1,698	462	2,160	0.6%	2.5%	0.7%
Net charged Tax	10,308	(324)	9,984	3.4%	-1.8%	3.1%

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 3.4 Tax Payment Analysis By Filing Status (\$ 000)

Component Amounts	Married, Filing:					Total
	Single	Jointly	Separately	Head of Household	Surviving Spouse	
Taxes Withheld	1,313	4,844	100	497	3	6,758
Estimated Payments and Credits Applied	463	3,266	115	71	3	3,918
Cash Payments	242	987	24	33	1	1,287
Gross Receivables	29	99	27	4	0	158
Excess UI and DI	6	14	0	3	0	23
Gross Collections	2,053	9,210	266	608	7	12,144
Refunds Issued	294	761	17	331	1	1,405
Credits Approved	59	402	17	10	0	487
Gross Payables	9	39	0	3	0	51
Property Tax Credit	13	9	0	8	0	31
Earned Income Credit	15	38	0	133	0	186
Gross Outflows	390	1,248	35	486	2	2,160
Net Charged Tax	1,663	7,962	232	122	5	9,984

Component Percent of Gross Income	Married, Filing:					Total
	Single	Jointly	Separately	Head of Household	Surviving Spouse	
Taxes Withheld	2.0%	2.2%	1.9%	2.1%	1.6%	2.1%
Estimated Payments and Credits Applied	0.7%	1.5%	2.1%	0.3%	1.4%	1.2%
Other Payments	0.4%	0.4%	0.5%	0.1%	0.5%	0.4%
Gross Receivables	0.0%	0.0%	0.5%	0.0%	0.0%	0.0%
Excess UI and DI	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Gross Collections	3.1%	4.1%	5.0%	2.5%	3.5%	3.8%
Refunds Issued	0.4%	0.3%	0.3%	1.4%	0.6%	0.4%
Credits Approved	0.1%	0.2%	0.3%	0.0%	0.2%	0.2%
Gross Payables	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Tax Credit	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Earned Income Credit	0.0%	0.0%	0.0%	0.6%	0.1%	0.1%
Gross Outflows	0.6%	0.6%	0.6%	2.0%	0.9%	0.7%
Net Charged Tax	2.5%	3.5%	4.3%	0.5%	2.6%	3.1%

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

**Table 3.5 Income Tax Effect of Property Tax Deduction and Credit, Full-year Residents
By Tax Rate Schedule Type**

New Jersey Taxable Income	Property Tax Deduction			Property Tax Credit			Total		
	Affected Returns (000s)	Deduction Amount (\$000)	Liability Decrease (\$000)	Affected Returns (000s)	Amount (\$000)	Liability Decrease (\$000)	Affected Returns (000s)	Deduction Amount (\$000)	Liability Decrease (\$000)
	Single-filer Brackets			Multi-filer Brackets			All Returns		
0 - 20,000	32.4	197,951.3	2,592.0	72.3	169,581.6	2,223.2	104.7	367,533.0	4,815.2
20,000+ - 35,000	29.1	163,805.3	2,481.1	95.4	296,376.2	4,529.5	124.5	460,181.4	7,010.6
35,000 - 40,000	56.1	277,952.1	6,000.8	34.4	549,185.8	9,608.5	90.5	827,137.8	15,609.3
40,000+ - 50,000	104.6	369,520.2	19,064.4	74.1	623,581.3	11,905.2	178.8	993,101.5	30,969.6
50,000+ - 70,000	108.1	425,657.5	23,797.2	165.5	1,123,111.6	31,627.3	273.6	1,548,769.2	55,424.5
70,000+ - 75,000	49.1	232,872.5	14,830.2	39.6	1,139,895.6	61,158.6	88.7	1,372,768.1	75,988.8
75,000+ - 80,000	45.2	262,156.8	16,699.4	38.2	2,644,970.2	154,560.9	83.4	2,907,127.0	171,260.3
80,000+ - 150,000	4.6	31,859.7	2,029.5	407.2	449,776.5	28,650.1	411.9	481,636.2	30,679.6
150,000 - 500,000	6.6	49,081.3	3,135.3	238.5	662,810.6	42,352.8	245.1	711,891.9	45,488.0
at least 500,000	3.7	29,524.2	2,648.3	40.8	393,010.2	35,253.0	44.5	422,534.4	37,901.3
Total	439.7	2,040,380.8	93,278.2	1,206.0	8,052,299.6	381,869.1	1,645.7	10,092,680.5	475,147.3
0 - 20,000	37.9	1,876.3	1,876.3	15.3	765.1	765.1	53.2	2,641.3	2,641.3
20,000+ - 35,000	76.8	3,788.0	3,788.0	45.9	2,294.1	2,294.1	122.7	6,082.1	6,082.1
35,000 - 40,000	95.8	4,712.8	4,712.8	117.3	5,863.6	5,863.6	213.0	10,576.4	10,576.4
40,000+ - 50,000	27.8	1,364.8	1,364.8	71.0	3,549.5	3,549.5	98.8	4,914.3	4,914.3
50,000+ - 70,000	19.4	943.2	943.2	43.8	2,191.7	2,191.7	63.2	3,134.9	3,134.9
70,000+ - 75,000	8.9	427.5	427.5	15.8	791.6	791.6	24.7	1,219.1	1,219.1
75,000+ - 80,000	7.7	372.7	372.7	25.9	1,293.9	1,293.9	33.6	1,666.5	1,666.5
80,000+ - 150,000	0.8	39.1	39.1	4.1	206.1	206.1	4.9	245.2	245.2
150,000 - 500,000	1.0	47.1	47.1	7.1	356.1	356.1	8.1	403.2	403.2
at least 500,000	0.1	6.4	6.4	1.6	79.4	79.4	1.7	85.7	85.7
Total	276.1	13,577.7	13,577.7	347.8	17,390.9	17,390.9	623.9	30,968.6	30,968.6
Total Property Tax Relief via either deduction or credit									
at most 10,000	70.3	199,827.6	4,468.3	87.6	170,346.7	2,988.3	157.9	370,174.3	7,456.5
10,000 < 20,000	105.8	167,593.2	6,269.1	141.3	298,670.3	6,823.6	247.1	466,263.5	13,092.6
20,000 < 35,000	151.9	282,664.8	10,713.6	151.7	555,049.4	15,472.1	303.6	837,714.2	26,185.7
35,000 < 50,000	132.4	370,885.0	20,429.3	145.1	627,130.8	15,454.7	277.6	998,015.8	35,884.0
50,000 < 75,000	127.5	426,600.7	24,740.4	209.3	1,125,303.3	33,818.9	336.8	1,551,904.0	58,559.3
75,000 < 100,000	58.0	233,300.0	15,257.8	55.4	1,140,687.2	61,950.2	113.4	1,373,987.2	77,208.0
100,000 < 200,000	52.9	262,529.4	17,072.0	64.1	2,646,264.1	155,854.7	117.0	2,908,793.5	172,926.8
200,000 < 250,000	5.5	31,898.8	2,068.6	411.3	449,982.5	28,856.2	416.8	481,881.3	30,924.8
250,000 < 500,000	7.6	49,128.4	3,182.3	245.6	663,166.7	42,708.9	253.2	712,295.1	45,891.2
at least 500,000	3.8	29,530.5	2,654.7	42.4	393,089.5	35,332.4	46.2	422,620.1	37,987.0
Total	715.8	2,053,958.5	106,855.9	1,553.8	8,069,690.5	399,260.0	2,269.6	10,123,649.0	506,115.9

Multi-bracket filers = married filing jointly, household head, and qualifying survivor
Single-bracket filers = single and married filing separately

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 4.1 Sources of Income: All Returns 2005-2006 Comparison

Income Source	Number of Returns			Amounts (\$000)			Percent of Gross Income		
	2007	2006	Percent Change	2007	2006	Percent Change	2007	2006	Change
Employee Compensation	3,348	3,271	2.3%	225,965,575	212,124,833	6.5%	71.9%	72.9%	-1.0%
Interest	2,145	2,092	2.6%	7,154,359	5,988,724	19.5%	2.3%	2.1%	0.2%
Dividends	1,213	1,193	1.6%	6,873,311	5,981,444	14.9%	2.2%	2.1%	0.1%
Other Income	1,714	1,496	14.6%	81,697,635	67,873,927	20.4%	26.0%	23.3%	2.7%
Total Income	3,939	3,820	3.1%	321,690,879	291,968,929	10.2%	102.4%	100.3%	2.0%
Retirement Exclusion	648	176	268.4%	8,230,035	1,565,589	425.7%	2.6%	0.5%	2.1%
Gross Income	3,968	3,856	2.9%	314,238,875	291,004,778	8.0%	100.0%	100.0%	0.0%
Sources of Other Income:									
S-Corporation Income	78	78	0.1%	10,264,295	10,040,514	2.2%	3.3%	3.5%	-0.2%
Net Profits from Business	422	411	2.5%	11,012,349	10,684,626	3.1%	3.5%	3.7%	-0.2%
Net Capital Gains	720	659	9.2%	19,125,679	15,801,797	21.0%	6.1%	5.4%	0.7%
Pensions and Annuities	771	511	50.7%	17,072,555	10,666,794	60.1%	5.4%	3.7%	1.8%
Distributive Share of Partnership Income	120	115	4.7%	19,111,978	15,906,786	20.1%	6.1%	5.5%	0.6%
Rental Income	100	102	-1.8%	1,454,685	1,487,921	-2.2%	0.5%	0.5%	0.0%
Net Gambling Income	22	21	6.0%	125,001	117,205	6.7%	0.0%	0.0%	0.0%
Alimony Received	21	21	3.1%	457,385	422,113	8.4%	0.1%	0.1%	0.0%
All Other	180	163	10.1%	3,073,710	2,746,173	11.9%	1.0%	0.9%	0.0%
Sub Total: Other Income	1,714	1,496	14.6%	81,697,635	67,873,927	20.4%	26.0%	23.3%	2.7%

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 4.2 Income Distribution: All Returns 2006-2007 Comparison

Gross Income Level	Number of Returns (000s)			Amounts (\$m)		
	2007	2006	% Change	2007	2006	% Change
Under \$10,000	781.1	746.5	4.6%	3,123	3,018	3.5%
10,000 - 20,000	490.4	481.6	1.8%	7,268	7,148	1.7%
20,000 - 35,000	594.2	586.9	1.2%	16,164	15,978	1.2%
35,000 - 50,000	459.2	457.1	0.5%	19,369	19,287	0.4%
50,000 - 75,000	521.5	510.5	2.2%	32,018	31,354	2.1%
75,000 - 100,000	313.9	325.0	-3.4%	27,105	28,135	-3.7%
100,000 - 250,000	651.2	609.0	6.9%	95,671	88,899	7.6%
at least 250,000	156.0	139.5	11.8%	113,520	97,186	16.8%
Total	3,967.5	3,856.1	2.9%	314,239	291,005	8.0%

Percentage Distribution by Gross Income Level

Gross Income Level	Number of Returns			Amount		
	2007	2006	change	2007	2006	change
Under \$10,000	19.7%	19.4%	0.3%	1.0%	1.0%	0.0%
10,000 - 20,000	12.4%	12.5%	-0.1%	2.3%	2.5%	-0.1%
20,000 - 35,000	15.0%	15.2%	-0.2%	5.1%	5.5%	-0.3%
35,000 - 50,000	11.6%	11.9%	-0.3%	6.2%	6.6%	-0.5%
50,000 - 75,000	13.1%	13.2%	-0.1%	10.2%	10.8%	-0.6%
75,000 - 100,000	7.9%	8.4%	-0.5%	8.6%	9.7%	-1.0%
100,000 - 250,000	16.4%	15.8%	0.6%	30.4%	30.5%	-0.1%
at least 250,000	3.9%	3.6%	0.3%	36.1%	33.4%	2.7%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 4.3 Net Charged Tax: Taxable Returns 2006-2007 Comparison

Gross Income Level	Number of Returns (000s)			Amount (\$000s)		
	2007	2006	%Change	2007	2006	%Change
Under \$10,000	0.0	0.0	-	0	0	-
10,000 - 20,000	267.8	266.7	0.4%	41,106	41,265	-0.4%
20,000 - 35,000	487.3	571.2	-14.7%	140,894	170,812	-17.5%
35,000 - 50,000	442.0	440.9	0.3%	252,997	254,859	-0.7%
50,000 - 75,000	498.3	488.2	2.1%	538,435	523,212	2.9%
75,000 - 100,000	299.8	311.7	-3.8%	520,604	536,126	-2.9%
100,000 - 250,000	636.5	594.5	7.1%	2,701,716	2,491,053	8.5%
at least 250,000	154.4	138.1	11.8%	5,972,580	5,062,344	18.0%
Total	2,786.1	2,811.2	-0.9%	10,168,330	9,079,672	12.0%

Percent Distribution by Gross Income Level

Gross Income Level	Number of Returns			Amount		
	2007	2006	change	2007	2006	change
Under \$10,000	0.0%	0.0%	-	0.0%	0.0%	-
10,000 - 20,000	9.6%	9.5%	0.1%	0.4%	0.5%	-
20,000 - 35,000	17.5%	20.3%	-2.8%	1.4%	1.9%	-
35,000 - 50,000	15.9%	15.7%	0.2%	2.5%	2.8%	-
50,000 - 75,000	17.9%	17.4%	0.5%	5.3%	5.8%	-
75,000 - 100,000	10.8%	11.1%	-0.3%	5.1%	5.9%	-
100,000 - 250,000	22.8%	21.1%	1.7%	26.6%	27.4%	-
at least 250,000	5.5%	4.9%	0.6%	58.7%	55.8%	-
Total	100.0%	100.0%	0.0%	100.0%	100.0%	-

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 4.4 Average Tax And Effective Rate - All Returns 2005-2006 Comparison

Gross Income Level	Average Tax (\$)			Effective Tax Rate		
	2007	2006	Change	2007	2006	Change
Under \$10,000	-	-	-	-	-	-
10,000 - 20,000	\$154	\$155	-0.8%	1.0%	1.1%	-0.1%
20,000 - 35,000	289	299	-3.3%	1.0%	1.1%	-0.1%
35,000 - 50,000	572	578	-1.0%	1.4%	1.4%	0.0%
50,000 - 75,000	1,080	1,072	0.8%	1.8%	1.7%	0.0%
75,000 - 100,000	1,736	1,720	1.0%	2.0%	2.0%	0.0%
100,000 - 250,000	4,245	4,190	1.3%	2.9%	2.9%	0.0%
at least 250,000	38,695	36,666	5.5%	5.3%	5.2%	0.1%
Total	\$3,650	\$3,230	13.0%	3.4%	3.3%	0.1%

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 4.5 Comparative Tax Payments- All Returns (\$M)

	Tax Year		Change	
	2007	2006	Amount	Percent
Taxes Withheld	6,758.1	6,211.8	546.3	8.8%
Estimated Payments and Credits Applied	3,917.7	3,206.9	710.8	22.2%
Other Payments	1,282.7	1,217.9	64.8	5.3%
Gross Receivables	158.3	95.0	63.3	66.6%
Excess UI and DI	22.8	22.1	0.7	3.0%
Gross Collections	12,139.6	10,753.8	1,385.8	12.9%
Refunds Issued	1,404.9	1,220.5	184.4	15.1%
Credits Approved	487.5	429.1	58.3	13.6%
Gross Payables	51.3	35.2	16.1	45.9%
Property Tax Credit	31.0	31.4	(0.4)	-1.4%
Earned Income Credit	185.6	112.4	73.3	65.2%
Gross Outflows	2,160.3	1,828.6	331.7	18.1%
 Net Charged Tax	 9,979.3	 8,925.2	 1,054.1	 11.8%

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 5A Income Tax Return Amounts Summarized by County

COUNTY	NUMBER OF RETURNS	TOTAL INCOME (\$000)	TAXABLE INCOME (\$000)	NET CHARGED TAX (\$000)	AVERAGE TOTAL INCOME (\$)	AVERAGE TAXABLE INCOME (\$)	AVERAGE NET CHARGED TAX (\$)
ATLANTIC	118,362	6,257,086	5,346,645	158,490	52,864	45,172	1,339
BERGEN	398,171	43,691,199	39,912,110	1,459,050	109,730	100,239	3,664
BURLINGTON	190,147	14,116,968	12,377,287	408,760	74,242	65,093	2,150
CAMDEN	214,630	13,052,598	11,359,543	315,931	60,814	52,926	1,472
CAPE MAY	40,032	2,272,687	1,921,934	60,739	56,772	48,010	1,517
CUMBERLAND	57,378	2,581,929	2,195,106	53,190	44,999	38,257	927
ESSEX	318,472	29,099,916	26,760,320	1,053,376	91,374	84,027	3,308
GLOUCESTER	120,111	7,762,929	6,728,257	174,347	64,631	56,017	1,452
HUDSON	258,906	14,120,144	12,840,888	237,859	54,538	49,597	919
HUNTERDON	53,043	6,237,099	5,639,137	243,712	117,586	106,313	4,595
MERCER	147,818	13,959,297	12,666,366	507,541	94,436	85,689	3,434
MIDDLESEX	343,794	23,871,092	21,010,018	589,823	69,434	61,112	1,716
MONMOUTH	274,233	27,575,044	24,878,290	919,062	100,553	90,720	3,351
MORRIS	215,382	25,333,234	23,074,813	959,395	117,620	107,134	4,454
OCEAN	242,115	14,104,051	11,647,890	344,196	58,254	48,109	1,422
PASSAIC	216,146	11,914,461	10,313,252	278,362	55,122	47,714	1,288
SALEM	25,656	1,480,076	1,268,566	32,775	57,689	49,445	1,277
SOMERSET	141,055	17,571,125	16,141,828	716,300	124,569	114,436	5,078
SUSSEX	60,487	4,668,961	4,084,025	132,668	77,189	67,519	2,193
UNION	232,208	18,693,855	16,778,169	545,233	80,505	72,255	2,348
WARREN	44,485	2,963,273	2,543,315	76,196	66,613	57,172	1,713
COUNTY UNKNOWN	254,886	20,363,858	18,439,478	772,368	79,894	72,344	3,030
Statewide	3,967,517	321,690,879	287,927,238	10,039,375	81,081	72,571	2,530

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 5B Income by Type of Taxpayer by County

COUNTY	WITH AT LEAST ONE FILER AGE < 65			WITH AT LEAST ONE FILER AGE 65+		
	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET CHARGED TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET CHARGED TAX (\$)
ATLANTIC	101,592	52,949	1,334	16,770	52,350	1,369
BERGEN	330,178	112,661	3,668	67,993	95,496	3,648
BURLINGTON	161,010	77,266	2,277	29,137	57,533	1,446
CAMDEN	187,469	61,386	1,463	27,161	56,872	1,531
CAPE MAY	31,173	57,926	1,593	8,859	52,710	1,252
CUMBERLAND	50,182	45,182	922	7,196	43,717	963
ESSEX	279,502	93,014	3,339	38,970	79,605	3,080
GLOUCESTER	104,697	67,376	1,544	15,414	45,992	827
HUDSON	232,574	56,406	937	26,332	38,033	754
HUNTERDON	45,593	122,301	4,814	7,450	88,727	3,253
MERCER	126,335	93,621	3,299	21,483	99,228	4,222
MIDDLESEX	297,643	71,487	1,767	46,151	56,196	1,381
MONMOUTH	232,811	103,865	3,442	41,422	81,938	2,844
MORRIS	181,724	123,670	4,747	33,658	84,957	2,876
OCEAN	183,921	62,195	1,594	58,194	45,796	878
PASSAIC	189,231	55,564	1,292	26,915	52,020	1,260
SALEM	21,804	59,508	1,326	3,852	47,397	1,004
SOMERSET	121,990	128,655	5,252	19,065	98,426	3,965
SUSSEX	53,239	79,130	2,261	7,248	62,937	1,695
UNION	200,197	82,062	2,334	32,011	70,768	2,433
WARREN	37,865	69,198	1,790	6,620	51,827	1,271
COUNTY UNKNOWN	211,141	77,204	2,746	43,745	92,876	4,400
Statewide	3,381,871	82,976	2,562	585,646	70,141	2,346

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 5C Income by Source of Income by County

COUNTY	EMPLOYEE COMPENSATION		INTEREST	
	NUMBER	AVERAGE (\$)	NUMBER	AVERAGE (\$)
ATLANTIC	102,421	45,192	53,731	2,394
BERGEN	323,893	84,899	255,863	4,661
BURLINGTON	163,909	64,754	103,504	2,448
CAMDEN	188,891	53,487	95,884	2,294
CAPE MAY	31,843	44,605	23,299	3,163
CUMBERLAND	50,735	40,292	22,264	1,988
ESSEX	271,664	66,823	141,059	3,853
GLOUCESTER	105,749	59,569	62,136	1,732
HUDSON	222,096	53,376	107,308	2,300
HUNTERDON	44,950	98,226	37,167	3,174
MERCER	126,141	75,901	82,011	3,291
MIDDLESEX	297,476	63,698	199,252	2,707
MONMOUTH	229,329	81,171	169,414	3,841
MORRIS	181,126	97,784	146,794	3,773
OCEAN	185,338	52,565	140,278	3,173
PASSAIC	185,988	49,894	97,744	2,762
SALEM	22,200	49,717	13,116	1,833
SOMERSET	120,140	102,009	92,889	4,053
SUSSEX	52,923	69,291	36,492	2,046
UNION	196,948	69,281	119,228	3,560
WARREN	37,944	61,406	26,328	2,093
COUNTY UNKNOWN	206,030	58,547	119,365	4,543
Statewide	3,347,734	67,498	2,145,126	3,335

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Table 5C Income by Source of Income by County (continued)

COUNTY	DIVIDENDS		OTHER INCOME	
	NUMBER	AVERAGE (\$)	NUMBER	AVERAGE (\$)
ATLANTIC	26,355	3,802	44,075	31,755
BERGEN	154,693	7,596	204,162	67,717
BURLINGTON	58,551	3,981	83,665	36,058
CAMDEN	52,252	3,913	81,041	31,157
CAPE MAY	12,768	4,653	19,570	36,751
CUMBERLAND	9,838	3,439	18,088	25,411
ESSEX	75,861	7,728	120,095	81,742
GLOUCESTER	31,795	2,740	48,571	26,123
HUDSON	42,768	3,214	83,625	22,496
HUNTERDON	26,815	5,090	30,097	52,078
MERCER	48,558	7,464	64,403	58,268
MIDDLESEX	103,968	3,643	140,365	28,529
MONMOUTH	108,550	5,677	136,577	56,328
MORRIS	99,160	6,082	114,960	56,237
OCEAN	79,600	4,296	120,816	29,588
PASSAIC	48,845	3,974	77,871	27,874
SALEM	6,249	4,609	10,094	32,051
SOMERSET	62,436	6,819	72,006	62,682
SUSSEX	20,571	3,284	27,334	31,450
UNION	65,727	7,042	94,930	43,841
WARREN	14,835	3,370	20,086	26,296
COUNTY UNKNOWN	62,586	9,402	102,033	70,277
Statewide	1,212,781	5,667	1,714,464	47,652

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Table 5D-2 Total Income by Filing Status with no filer Age 65+

COUNTY	SINGLE			MARRIED FILING JOINT			MARRIED FILING SEPARATE			HEAD OF HOUSEHOLD			QUALIFYING SPOUSE		
	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)
ATLANTIC	45,236	29,446	648	31,716	101,721	3,130	1,930	45,240	1,243	22,632	32,182	194	78	68,153	1,622
BERGEN	151,674	42,610	1,137	135,794	203,534	7,043	5,775	165,182	8,284	36,734	57,831	920	201	90,858	2,157
BURLINGTON	71,620	33,951	799	64,676	136,667	4,428	3,314	67,337	2,626	21,271	47,138	666	129	68,573	1,392
CAMDEN	82,642	31,549	672	63,208	117,274	3,269	3,241	47,334	1,106	38,243	34,679	222	135	61,120	931
CAPE MAY	14,909	27,569	624	11,504	105,077	3,225	613	64,360	3,005	4,118	35,030	328	29	75,481	2,306
CUMBERLAND	20,232	26,093	495	15,417	84,452	2,198	762	41,792	1,050	13,745	29,445	113	26	33,310	173
ESSEX	117,857	35,863	865	73,401	248,844	10,775	4,903	82,431	2,798	83,177	37,095	316	164	97,625	3,122
GLOUCESTER	44,891	30,466	610	44,728	112,338	2,812	1,771	50,422	1,145	13,209	42,943	478	98	52,648	961
HUDSON	117,555	44,469	808	57,340	102,879	1,942	3,998	61,594	1,318	53,585	32,494	118	96	48,007	416
HUNTERDON	19,376	41,605	1,299	22,672	198,223	8,233	629	73,257	2,360	2,882	78,654	2,108	34	90,720	2,282
MERCER	55,618	37,780	1,029	45,109	189,780	7,501	2,494	84,567	3,763	23,033	41,159	507	81	82,072	2,091
MIDDLESEX	129,263	34,958	795	119,236	122,124	3,295	5,455	62,090	1,869	43,490	42,437	460	199	64,989	1,202
MONMOUTH	106,114	37,814	1,017	98,114	189,009	6,687	3,722	95,342	4,359	24,657	50,680	828	204	95,923	3,076
MORRIS	81,148	42,408	1,283	82,026	216,345	8,900	2,821	98,771	4,518	15,601	63,654	1,504	128	115,738	3,837
OCEAN	81,697	30,636	699	78,541	101,212	2,833	2,846	47,279	1,241	20,690	40,825	478	147	51,819	772
PASSAIC	81,589	31,679	706	58,416	108,647	3,014	2,664	49,959	1,234	46,449	31,086	158	113	52,757	874
SALEM	9,102	28,698	517	8,758	101,362	2,563	408	44,039	922	3,517	36,928	389	19	37,649	386
SOMERSET	53,330	43,654	1,351	52,675	234,804	10,330	2,142	88,212	3,483	13,745	57,976	1,212	98	126,514	4,416
SUSSEX	22,528	32,289	775	25,426	125,830	3,843	936	58,841	1,698	4,300	52,939	827	49	67,975	1,366
UNION	87,509	34,347	817	66,659	172,367	5,567	3,790	63,169	1,741	42,113	39,929	427	126	96,230	1,652
WARREN	16,301	31,904	736	17,033	111,604	3,109	622	51,798	1,403	3,873	42,633	497	36	50,775	934
COUNTY UNKNOWN	107,739	40,197	1,134	55,153	177,422	7,465	5,587	83,728	3,619	42,551	40,017	589	111	129,257	6,282
Statewide	1,517,930	36,718	903	1,227,602	160,138	5,573	60,423	78,233	2,982	573,615	40,759	467	2,301	80,348	2,106

Table 5D-2 Total Income by Filing Status with at least one filer Age 65+

COUNTY	SINGLE			MARRIED FILING JOINT			MARRIED FILING SEPARATE			HEAD OF HOUSEHOLD			QUALIFYING SPOUSE		
	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)
ATLANTIC	7,759	33,149	718	8,201	71,976	2,069	198	39,288	971	602	36,862	367	10	46,139	393
BERGEN	31,219	51,018	1,517	34,324	137,571	5,664	741	124,051	6,484	1,683	50,490	882	26	56,995	966
BURLINGTON	12,744	35,549	663	15,203	77,789	2,183	310	41,903	928	869	31,089	240	11	59,217	692
CAMDEN	12,540	34,790	719	13,311	79,598	2,384	319	52,856	1,847	981	32,389	243	10	28,128	102
CAPE MAY	3,938	34,199	705	4,665	69,244	1,740	97	45,375	1,539	155	30,345	276	4	39,120	240
CUMBERLAND	3,274	28,362	539	3,616	58,522	1,380	80	32,233	660	221	33,736	550	5	15,234	-152
ESSEX	19,560	41,676	1,185	16,580	128,710	5,528	541	132,519	7,976	2,264	35,530	396	25	35,612	369
GLOUCESTER	6,683	31,097	535	8,157	58,982	1,095	148	36,866	794	422	34,134	285	4	29,861	165
HUDSON	14,126	27,086	544	10,556	53,225	1,070	346	43,038	1,324	1,292	32,204	321	12	43,300	242
HUNTERDON	3,119	51,305	1,575	4,121	118,613	4,605	88	72,804	2,786	120	47,643	870	2	34,868	227
MERCER	10,275	42,759	1,040	10,115	158,887	7,515	301	178,908	12,075	787	39,606	476	5	38,727	199
MIDDLESEX	21,214	35,434	696	23,157	76,349	2,058	489	50,566	1,619	1,270	38,009	401	21	38,056	392
MONMOUTH	19,466	47,119	1,289	20,433	116,539	4,382	480	99,832	4,882	1,022	44,874	737	21	84,840	3,739
MORRIS	14,934	48,743	1,326	17,739	116,341	4,205	353	102,512	5,347	619	50,302	807	13	34,684	109
OCEAN	26,663	31,058	501	30,170	59,329	1,231	453	36,123	655	892	33,995	309	16	20,549	15
PASSAIC	12,863	33,850	735	12,666	72,018	1,871	288	55,052	1,507	991	33,067	233	7	72,354	1,445
SALEM	1,630	28,371	430	2,059	63,269	1,486	45	47,125	1,644	117	32,309	228	1	156,541	5,490
SOMERSET	8,638	52,598	1,656	9,790	140,308	6,053	232	75,332	2,856	398	76,720	3,425	7	75,573	1,889
SUSSEX	3,006	36,860	710	4,049	81,621	2,343	65	141,085	8,504	126	45,019	887	2	20,435	-384
UNION	15,473	45,792	1,486	14,899	99,761	3,593	382	49,745	1,576	1,250	40,988	608	7	36,236	472
WARREN	3,044	30,438	523	3,391	71,941	1,989	63	40,345	796	119	32,472	215	3	27,292	269
COUNTY UNKNOWN	25,797	50,770	1,781	15,894	162,319	8,651	703	174,570	11,878	1,339	37,048	475	12	77,523	4,196
Statewide	278,065	40,846	1,061	283,096	100,396	3,668	6,722	89,693	4,596	17,539	39,026	537	224	48,038	996

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Table 5E Summary of Filing Characteristics (continued)

COUNTY	FILING STATUS (RETURNS)				
	SINGLE	MARRIED FILING JOINT	HEAD OF HOUSEHOLD	MARRIED FILING SEPARATE	QUALIFIED WIDOW
ATLANTIC	52,995	39,917	23,234	2,128	88
BERGEN	182,893	170,118	38,417	6,516	227
BURLINGTON	84,364	79,879	22,140	3,624	140
CAMDEN	95,182	76,519	39,224	3,560	145
CAPE MAY	18,847	16,169	4,273	710	33
CUMBERLAND	23,506	19,033	13,966	842	31
ESSEX	137,417	89,981	85,441	5,444	189
GLOUCESTER	51,574	52,885	13,631	1,919	102
HUDSON	131,681	67,896	54,877	4,344	108
HUNTERDON	22,495	26,793	3,002	717	36
MERCER	65,893	55,224	23,820	2,795	86
MIDDLESEX	150,477	142,393	44,760	5,944	220
MONMOUTH	125,580	118,547	25,679	4,202	225
MORRIS	96,082	99,765	16,220	3,174	141
OCEAN	108,360	108,711	21,582	3,299	163
PASSAIC	94,552	71,082	47,440	2,952	120
SALEM	10,732	10,817	3,634	453	20
SOMERSET	61,968	62,465	14,143	2,374	105
SUSSEX	25,534	29,475	4,426	1,001	51
UNION	102,982	81,558	43,363	4,172	133
WARREN	19,345	20,424	3,992	685	39
COUNTY UNKNOWN	133,536	71,047	43,890	6,290	123
Statewide	1,795,995	1,510,698	591,154	67,145	2,525

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Table 5E Summary of Filing Characteristics

COUNTY	EXEMPTION TYPES (NUMBER OF CLAIMS)					
	REGULAR EXEMPTIONS	DEPENDENT CHILDREN	OTHER DEPENDENTS	TOTAL BLIND AND DISABLED	TOTAL AGE 65+	TOTAL COLLEGE
ATLANTIC	158,313	73,471	6,865	3,282	22,417	5,692
BERGEN	568,357	229,723	16,609	7,574	92,610	23,070
BURLINGTON	270,066	115,025	6,267	5,534	39,809	11,212
CAMDEN	291,203	141,083	10,852	5,973	36,380	12,318
CAPE MAY	56,216	19,647	1,143	1,370	12,265	1,982
CUMBERLAND	76,420	41,635	4,907	2,216	9,615	2,483
ESSEX	408,543	212,052	22,632	6,679	50,355	15,415
GLOUCESTER	173,020	78,610	4,271	3,856	20,995	7,511
HUDSON	326,862	131,623	17,703	5,420	32,925	9,813
HUNTERDON	79,851	34,834	945	997	10,201	4,178
MERCER	203,084	91,609	6,534	3,560	28,613	8,446
MIDDLESEX	486,263	210,607	19,854	7,796	62,384	19,682
MONMOUTH	392,838	173,666	9,609	6,928	55,654	18,867
MORRIS	315,188	133,947	7,706	3,970	46,132	14,055
OCEAN	350,862	142,184	7,078	9,798	81,141	11,890
PASSAIC	287,260	145,598	13,966	4,189	35,446	10,244
SALEM	36,479	16,190	1,046	988	5,274	1,396
SOMERSET	203,559	91,611	6,420	2,548	25,919	8,801
SUSSEX	89,981	40,311	1,364	1,743	9,840	4,545
UNION	313,805	145,217	13,240	4,865	42,595	11,996
WARREN	64,922	28,030	1,255	1,309	8,981	2,753
COUNTY UNKNOWN	326,037	122,542	13,429	7,362	54,749	9,472
Statewide	5,479,129	2,419,215	193,695	97,957	784,300	215,821

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 5E Summary of Filing Characteristics

COUNTY	EXEMPTION TYPES (NUMBER OF CLAIMS)					
	REGULAR EXEMPTIONS	DEPENDENT CHILDREN	OTHER DEPENDENTS	TOTAL BLIND AND DISABLED	TOTAL AGE 65+	TOTAL COLLEGE
ATLANTIC	158,313	73,471	6,865	3,282	22,417	5,692
BERGEN	568,357	229,723	16,609	7,574	92,610	23,070
BURLINGTON	270,066	115,025	6,267	5,534	39,809	11,212
CAMDEN	291,203	141,083	10,852	5,973	36,380	12,318
CAPE MAY	56,216	19,647	1,143	1,370	12,265	1,982
CUMBERLAND	76,420	41,635	4,907	2,216	9,615	2,483
ESSEX	408,543	212,052	22,632	6,679	50,355	15,415
GLOUCESTER	173,020	78,610	4,271	3,856	20,995	7,511
HUDSON	326,862	131,623	17,703	5,420	32,925	9,813
HUNTERDON	79,851	34,834	945	997	10,201	4,178
MERCER	203,084	91,609	6,534	3,560	28,613	8,446
MIDDLESEX	486,263	210,607	19,854	7,796	62,384	19,682
MONMOUTH	392,838	173,666	9,609	6,928	55,654	18,867
MORRIS	315,188	133,947	7,706	3,970	46,132	14,055
OCEAN	350,862	142,184	7,078	9,798	81,141	11,890
PASSAIC	287,260	145,598	13,966	4,189	35,446	10,244
SALEM	36,479	16,190	1,046	988	5,274	1,396
SOMERSET	203,559	91,611	6,420	2,548	25,919	8,801
SUSSEX	89,981	40,311	1,364	1,743	9,840	4,545
UNION	313,805	145,217	13,240	4,865	42,595	11,996
WARREN	64,922	28,030	1,255	1,309	8,981	2,753
COUNTY UNKNOWN	326,037	122,542	13,429	7,362	54,749	9,472
Statewide	5,479,129	2,419,215	193,695	97,957	784,300	215,821

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 5E Summary of Filing Characteristics (continued)

COUNTY	FILING STATUS (RETURNS)				
	SINGLE	MARRIED FILING JOINT	HEAD OF HOUSEHOLD	MARRIED FILING SEPARATE	QUALIFIED WIDOW
ATLANTIC	52,995	39,917	23,234	2,128	88
BERGEN	182,893	170,118	38,417	6,516	227
BURLINGTON	84,364	79,879	22,140	3,624	140
CAMDEN	95,182	76,519	39,224	3,560	145
CAPE MAY	18,847	16,169	4,273	710	33
CUMBERLAND	23,506	19,033	13,966	842	31
ESSEX	137,417	89,981	85,441	5,444	189
GLOUCESTER	51,574	52,885	13,631	1,919	102
HUDSON	131,681	67,896	54,877	4,344	108
HUNTERDON	22,495	26,793	3,002	717	36
MERCER	65,893	55,224	23,820	2,795	86
MIDDLESEX	150,477	142,393	44,760	5,944	220
MONMOUTH	125,580	118,547	25,679	4,202	225
MORRIS	96,082	99,765	16,220	3,174	141
OCEAN	108,360	108,711	21,582	3,299	163
PASSAIC	94,552	71,082	47,440	2,952	120
SALEM	10,732	10,817	3,634	453	20
SOMERSET	61,968	62,465	14,143	2,374	105
SUSSEX	25,534	29,475	4,426	1,001	51
UNION	102,982	81,558	43,363	4,172	133
WARREN	19,345	20,424	3,992	685	39
COUNTY UNKNOWN	133,536	71,047	43,890	6,290	123
Statewide	1,795,995	1,510,698	591,154	67,145	2,525

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 5F Income Per Capita Summary

<u>COUNTY</u>	<u>ESTIMATED POPULATION</u>	<u>TOTAL INCOME PER CAPITA</u>	<u>NET CHARGED TAX PER CAPITA</u>	<u>WAGE INCOME PER CAPITA</u>
ATLANTIC	269,970	23,177	587	17,145
BERGEN	890,064	49,088	1,639	30,895
BURLINGTON	446,220	31,637	916	23,786
CAMDEN	517,287	25,233	611	19,531
CAPE MAY	96,328	23,593	631	14,745
CUMBERLAND	155,407	16,614	342	13,154
ESSEX	772,273	37,681	1,364	23,506
GLOUCESTER	285,528	27,188	611	22,062
HUDSON	592,364	23,837	402	20,012
HUNTERDON	128,973	48,360	1,890	34,234
MERCER	363,757	38,375	1,395	26,321
MIDDLESEX	783,029	30,486	753	24,199
MONMOUTH	641,365	42,994	1,433	29,024
MORRIS	486,172	52,108	1,973	36,430
OCEAN	564,791	24,972	609	17,249
PASSAIC	489,510	24,340	569	18,957
SALEM	65,910	22,456	497	16,746
SOMERSET	321,751	54,611	2,226	38,090
SUSSEX	151,257	30,868	877	24,244
UNION	521,678	35,834	1,045	26,155
WARREN	109,492	27,064	696	21,280
COUNTY UNKNOWN	<u>na</u>	<u>na</u>	<u>na</u>	<u>na</u>
Statewide	8,653,126	34,823	1,071	24,720

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 5G Distribution of Total Income by County - Returns

COUNTY	Total Income From:								
	\$0.00 to \$10,000	\$10,000 to \$20,000	\$20,000 to \$35,000	\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 and Over
ATLANTIC	19,979	18,194	24,428	16,075	16,249	9,425	12,239	1,223	550
BERGEN	60,446	41,370	52,270	45,880	55,733	37,838	79,148	15,917	9,569
BURLINGTON	28,839	19,954	27,526	23,435	28,905	20,599	35,183	4,126	1,580
CAMDEN	36,410	29,262	37,703	27,273	30,295	20,131	28,947	3,362	1,247
CAPE MAY	7,688	5,865	7,022	4,984	5,510	3,459	4,674	597	233
CUMBERLAND	10,300	9,720	12,273	8,012	7,558	4,488	4,579	328	120
ESSEX	56,944	48,150	57,330	41,256	39,762	21,678	38,927	8,866	5,559
GLOUCESTER	18,424	13,767	17,618	14,477	18,298	13,889	21,613	1,601	424
HUDSON	47,241	42,078	48,000	34,593	36,440	18,956	26,289	3,914	1,395
HUNTERDON	7,931	3,868	5,046	4,544	6,541	5,347	15,050	3,433	1,283
MERCER	22,754	16,906	22,392	18,195	19,933	13,383	26,768	5,047	2,440
MIDDLESEX	51,439	39,763	50,569	42,166	51,023	35,409	64,591	6,957	1,877
MONMOUTH	46,287	28,166	34,258	28,127	34,963	26,345	59,434	11,122	5,531
MORRIS	31,197	18,430	24,083	21,629	28,626	21,196	52,753	11,586	5,882
OCEAN	39,640	32,840	40,543	30,723	35,983	24,236	34,564	2,659	927
PASSAIC	38,869	35,587	40,507	27,002	27,012	16,388	26,854	2,965	962
SALEM	4,191	3,315	4,329	3,367	3,851	2,755	3,587	186	75
SOMERSET	20,406	12,574	16,300	13,928	18,207	13,722	33,839	7,984	4,095
SUSSEX	9,402	5,422	6,987	6,336	9,408	7,746	13,405	1,345	436
UNION	38,136	31,248	39,034	29,365	31,624	18,956	34,094	6,270	3,481
WARREN	6,943	4,708	6,141	5,347	6,719	5,073	8,720	676	158
COUNTY UNKNOWN	46,296	39,522	47,955	34,479	34,030	18,491	26,101	4,649	3,363
Statewide: number	649,762	500,709	622,314	481,193	546,670	359,510	651,359	104,813	51,187
% of state total	16.4%	12.6%	15.7%	12.1%	13.8%	9.1%	16.4%	2.6%	1.3%

Statistics of Income 2009: New Jersey Income Tax Returns for 2007

Table 5H Change In Number Of Returns And Total Income Amount By County

COUNTY	Number of Returns		Change		Total Income Amount (\$000)		Change	
	2007	2006	Number	%	2007	2006	Amount	%
ATLANTIC	118,079	118,874	795	0.7%	5,182,665	6,091,033	908,368	17.5%
BERGEN	382,889	388,245	5,356	1.4%	33,487,387	39,349,076	5,861,688	17.5%
BURLINGTON	187,514	189,183	1,669	0.9%	11,384,094	13,458,574	2,074,480	18.2%
CAMDEN	209,887	212,551	2,664	1.3%	10,400,451	12,441,419	2,040,969	19.6%
CAPE MAY	41,004	40,897	(107)	-0.3%	2,176,317	2,320,744	144,428	6.6%
CUMBERLAND	57,562	58,593	1,031	1.8%	2,159,687	2,570,694	411,006	19.0%
ESSEX	306,071	309,331	3,260	1.1%	20,650,676	24,155,845	3,505,169	17.0%
GLOUCESTER	116,378	118,575	2,197	1.9%	6,005,351	7,235,836	1,230,486	20.5%
HUDSON	251,814	252,753	939	0.4%	10,928,217	12,598,528	1,670,311	15.3%
HUNTERDON	53,542	54,310	768	1.4%	5,007,018	5,994,107	987,089	19.7%
MERCER	145,376	146,358	982	0.7%	10,636,452	12,519,385	1,882,933	17.7%
MIDDLESEX	330,194	335,028	4,834	1.5%	18,382,789	21,893,423	3,510,633	19.1%
MONMOUTH	266,809	271,372	4,563	1.7%	21,623,088	25,966,034	4,342,947	20.1%
MORRIS	211,230	214,686	3,456	1.6%	20,809,924	23,724,989	2,915,066	14.0%
OCEAN	234,630	238,354	3,724	1.6%	10,947,987	13,285,780	2,337,792	21.4%
PASSAIC	205,170	209,426	4,256	2.1%	9,525,319	11,207,362	1,682,043	17.7%
SALEM	25,945	26,405	460	1.8%	1,197,705	1,446,236	248,532	20.8%
SOMERSET	137,600	139,389	1,789	1.3%	13,738,856	16,153,854	2,414,998	17.6%
SUSSEX	61,819	62,277	458	0.7%	3,928,678	4,639,636	710,957	18.1%
UNION	223,801	226,837	3,036	1.4%	14,495,410	17,327,034	2,831,624	19.5%
WARREN	44,318	44,761	443	1.0%	2,392,178	2,857,364	465,187	19.4%
COUNTY UNKNOWN	271,799	308,861	37,062	13.6%	16,916,588	21,636,908	4,720,320	27.9%
TOTALS	3,883,431	3,967,066	83,635	2.2%	251,976,835	298,873,861	46,897,026	18.6%

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).

Taxable Income is the difference between Gross Income and the sum of exemption allowances and deductions.

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.

Tax after credits is tax minus credits, but no less than zero.

Variance is rounding error small enough to be allowed by the audit.

Charged Tax is billed tax liability before refundable credit

Net Charged Tax is actual billed tax liability.

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 nontaxability was determined by the presence or absence of a 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 2005, 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 March 1, 2007 when the computer tape file used for this report was created.

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 tape. 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 recomputation 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.