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Things to Know Before Beginning the 2022 NJ-1041

Definitions

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

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

Who Must File a Return

Resident Estates and Trusts

The fiduciary of every resident estate or trust must file a New Jersey Gross Income Tax Fiduciary Return (Form NJ-1041) if gross income, before exemptions or deductions, was more than \$10,000 (prorated for the number of months covered by a part-year return) during the tax year.

A resident estate or trust is not subject to New Jersey tax if it:

- Does not have any tangible assets in New Jersey;
- Does not have any income from New Jersey sources; and
- Does not have any trustees or executors in New Jersey.

However, the fiduciary must file Form NJ-1041 for such estate or trust, enclose a statement certifying that the estate or trust is not subject to tax, and check the box on line 27.

Resident estate or trust means:

1. The estate of a decedent who at their death was domiciled in New Jersey; or
2. A trust, or a portion of a trust, consisting of property transferred by will of a decedent who at their death was domiciled in New Jersey; or
3. A trust, or portion of a trust, consisting of the property of:
 - a. A person domiciled in New Jersey at the time such property was transferred to the trust, if such trust or portion of a trust was then irrevocable, or if it was

then revocable and has not subsequently become irrevocable; or

- b. A person domiciled in New Jersey at the time such trust, or portion of a trust, became irrevocable, if it was revocable when such property was transferred to the trust but has subsequently become irrevocable.

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

A resident estate or trust does not include charitable trusts or trusts that are part of a pension or profit-sharing plan.

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

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

Charitable Trust. A charitable trust is a trust operated **exclusively** for a religious, charitable, scientific, literary, or educational purpose. Income of a charitable trust is exempt from Income Tax. However, income received by a charitable trust that is not distributed or credited to its beneficiaries is subject to tax in the tax year of the trust. If the terms of the governing instrument of an estate or trust require any amount of income to be accumulated and added to the principal for ultimate distribution to any religious, charitable, scientific, literary, or educational organization and such income is permanently and irrevocably set aside for such purposes, it will be treated as having been paid, credited, or required to be distributed to the charitable beneficiary. The same treatment is afforded to any income required to be held in trust for the use of any charitable beneficiary or organization.

In general, income that is deemed to have been paid, credited, or required to be distributed to a beneficiary is taxable to such beneficiary. However, if the beneficiary

is an exempt charitable organization, no tax will be imposed. This is true even if the income is permanently and irrevocably set aside in an invested income account.

Nonresident Estates and Trusts

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

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

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

1. By reason of ownership or disposition of any interest in real or tangible personal property in New Jersey; or
2. In connection with a trade, profession, or occupation carried on in New Jersey or for the rendition of personal services performed in New Jersey; or
3. As a distributive share of the income of a business, profession, enterprise, undertaking, or other activity as the result of work done, services rendered, or other business activities conducted in New Jersey except as allocated to another state; or
4. From intangible personal property employed in a trade, profession, occupation, or business carried on in New Jersey; or
5. Income of a New Jersey S corporation allocated to New Jersey; or
6. Net gambling winnings from New Jersey sources, including New Jersey Lottery winnings from prize amounts over \$10,000.

Electing Small Business Trusts

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

Period Covered by Return

The 2022 return filed by an administrator or an executor of an estate must cover the period from January 1, 2022, or fiscal year beginning in 2022, or the date of death of

decedent (if death occurred after January 1, 2022) to the end of the tax year selected by the fiduciary when appropriate. The 2022 return filed by a trustee of a trust must cover the period beginning January 1, 2022.

The tax year for the estate or trust must be the same as for federal income tax purposes. The tax year cannot be longer than 12 months. All income received by the executor, administrator, or trustee in the tax year must be reported on the return.

When to File

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

Extension of Time to File

There is no extension of time to pay tax due – only to file. Penalties and interest will be charged if the tax is paid after the original due date.

You can receive a 5½-month extension of time to file if at least 80% of the tax liability calculated (line 29) is paid through withholdings, estimated, or other payments by the original due date, **and**

- You enclose a copy of your federal Application for Automatic Extension, if filed by paper, and check the box at the top of Form NJ-1041 (or enter your confirmation number in the space provided at the top of Form NJ-1041 if the extension application or payment was filed online or by phone); **or**
- You file Form NJ-630, Application for Extension of Time to File New Jersey Gross Income Tax Return, by the original due date of the return. You can also file an extension application online until 11:59 p.m. on the original due date.

If you do not meet the requirements for an extension, or you do not file the return by the extended due date, we will deny your extension request and charge penalties and interest from the original due date of the return. (See “Penalties, Interest, and Collection Fees” on page 16.) You will not receive an approved copy of your extension request. We will notify you only if we deny your request, but not until after the return is actually filed.

Filling Out the Form Properly

- Use only a 2022 return for the 2022 Tax Year.
- Use only blue or black ink.
- Do not use dollar signs or dashes.
- Do not report a loss on Form NJ-1041 (see page 4).

John Smith
Jane Smith
123 Main Street
Trenton, NJ 08611

PAY TO THE ORDER OF \$ 1234
15-00/00/0000
DOLLARS

Anyplace Bank
Trenton, NJ 08611

Routing number: 250250025
Account number: 202020861
Do not include the check number

For 1234

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

- To request a refund, you must enter an amount on line 42.
- The name and federal employer identification number must be entered on all schedules accompanying the return.

Rounding

Instead of making dollars-and-cents entries on your return, you can round and use whole dollar amounts. If you round, do so for all lines, and enter "00" after the decimal for cents.

Round amounts of 50 cents or more up to the next whole dollar. For example, \$26.78 becomes \$27.00.

Round amounts of less than 50 cents down to the next whole dollar. For example, \$13.45 becomes \$13.00.

Round the total, not the amounts used to calculate the total. For example, the sum of \$13.45 and \$46.24 is \$59.69, which becomes \$60.00.

Line-by-Line Instructions

Name, Address, and Identification Number

Print or type the name of the estate or trust, the name and title of the fiduciary, complete address, and ZIP Code. Check the "Change of Address" box if the address has changed since the last time a New Jersey return was filed. Enter the federal employer identification number in the space provided.

Lines 1–4 – Residency Status

Indicate the residency status of the estate or trust by checking the appropriate box provided at each line. Indicate in the space provided the date of the decedent's

death or the date the trust was created. If the estate or trust is a resident of a state other than New Jersey, enter the name of the state. In the space provided, indicate the type of trust (i.e., simple trust, complex trust, grantor type trust).

Line 5 – Estate Closed or Trust Terminated

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

Gubernatorial Elections Fund

A fiduciary can designate \$1 to help candidates for Governor pay campaign expenses by checking the "Yes" box. Checking the "Yes" box will not reduce the refund or increase the amount owed.

For more information on the Gubernatorial Public Financing Program, contact the New Jersey Election Law Enforcement Commission at 609-292-8700 or [online](#).

Income

Estates and trusts (whether resident or nonresident) must report on lines 6 through 13 taxable income received from all sources (both inside and outside New Jersey) during the tax year. (Nonresident estates or trusts must complete lines 6–13 as if the income was earned by a resident estate or trust. Nonresident estates or trusts also must complete Schedule E to report their income from New Jersey sources. See the instructions for Schedule E on page 14.)

Reporting Losses. If you have a net loss in any category of income, remember the following:

- Do not report a loss on the NJ-1041 (e.g., in parentheses or as a negative number);
- Net losses can be combined with gains in the same category of income. For example, you can subtract a loss from one partnership from a gain from another partnership during the tax year;
- Net losses in one category of income cannot be applied against income or gains in another on Form NJ-1041. For example, you cannot subtract a partnership loss from interest income;
- If there is a net loss in any income category, enter "0" on that line of your NJ-1041. Do not enter the amount of the loss in parentheses or as a negative number;
- No carryback or carryover of losses is allowed when reporting income on your NJ-1041.

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

Line 6 – Interest

Enter all taxable interest from sources both inside and outside New Jersey.

Common sources of taxable interest:

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

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

Do not include on this line:

- Interest that was earned and paid to a sole proprietorship, a partnership, or an S corporation. Report on Schedule NJ-BUS-1. **Note:** Interest paid or deemed to have been paid by a partnership or S corporation and reported on Form 1099 must be included as interest on line 6;
- Interest that was earned and paid to another estate or trust (other than a grantor trust). Report on line 13 (grantor trusts, see the instructions for Schedule B, line 47).

Forfeiture Penalty for Early Withdrawal. If a penalty is incurred for withdrawing a time deposit early, you can subtract the amount of the penalty from the interest income.

Tax-Exempt Interest Income. In the space provided, enter all tax-exempt interest, including the exempt portion of a distribution from a New Jersey qualified investment

fund. If exempt interest is more than \$10,000, you must enclose a listing of the amount received from each source.

For more information on tax-exempt interest income and New Jersey qualified investment funds, see [GIT-5, Non-taxable Investment Income](#).

Line 7 – Dividends

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

Taxpayers, including partners in a partnership and shareholders of an S corporation, report global intangible low-taxed income (GILTI) as dividend income when the income is actually distributed from earnings and profits. For more information, see [IRC §951A: Reporting and Payment/Pass-through Entities](#).

Do not include on this line:

- Dividends that were earned and paid to a sole proprietorship, a partnership, or an S corporation. Report on Schedule NJ-BUS-1;
- Dividends that were earned and paid to another estate or trust (other than a grantor trust). Report on line 13 (grantor trusts, see the instructions for Schedule B, line 47).

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

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

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

Line 8 – Net Profits From Business

Complete Part I of Schedule NJ-BUS-1 and enter on line 8 the amount from line 4 of Part I. If the amount on line 4 is a loss, enter "0" on line 8. See instructions below. Enclose Schedule NJ-BUS-1 and a copy of the federal Schedule C or F for each business with the return.

Line 9 – Net Gains or Income From Disposition of Property

Enter the amount from Schedule A, line 46. If the amount on line 46 is a loss, enter “0” on line 9. Enclose a copy of federal Schedule D. If the estate or trust sold real property in New Jersey, enclose the Settlement Statement (HUD-1) for each property sold.

Do not include on Schedule A:

- Gains/losses from the disposition of property owned by a sole proprietorship, a partnership, or an S corporation. Report on Schedule NJ-BUS-1;
- Gains/losses from the disposition of property owned by another estate or trust (other than a grantor trust). Report on line 13 (grantor trusts, see the instructions for Schedule B, line 47).

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

Complete Part II of Schedule NJ-BUS-1 and enter on line 10 the amount from line 4 of Part II. If the amount on line 4 is a loss, enter “0” on line 10. See instructions on page 7. Enclose Schedule NJ-BUS-1 and a copy of federal Schedule E with the return.

Line 11 – Distributive Share of Partnership Income

Complete Part III of Schedule NJ-BUS-1 and enter on line 11 the amount from line 4 of Part III. If the amount on line 4 is a loss, enter “0” on line 11. See instructions on page 8. Enclose Schedule NJ-BUS-1 and a copy of Schedule NJK-1, Form NJ-1065, for each partnership with the return. If the estate or trust did not receive a Schedule NJK-1, a copy of the federal Schedule K-1 must be enclosed.

Line 12 – Net Pro Rata Share of S Corporation Income

Complete Part IV of Schedule NJ-BUS-1 and enter on line 12 the amount from line 4 of Part IV. If the amount on line 4 is a loss, enter “0” on line 12. See instructions on page 8. Enclose Schedule NJ-BUS-1 and a copy of Schedule NJ-K-1, Form CBT-100S, for each S corporation with the return. If the estate or trust did not receive a Schedule NJ-K-1, a copy of the federal Schedule K-1 must be enclosed.

Schedule NJ-BUS-1

Part I – Net Profits From Business

Report the net profits or loss from a business, trade, profession, or other activity carried on by the estate or trust. Make the following adjustments to federal Schedule C or F.

- Add any amounts deducted for taxes based on income.
- Subtract interest reported on federal Schedule C or F that is exempt for New Jersey purposes but taxable for federal purposes.
- Add interest not reported on federal Schedule C or F from states or political subdivisions outside New Jersey that is exempt for federal purposes.
- Add interest and dividends derived in the conduct of a trade or business.
- Add or subtract income or losses derived in the conduct of a trade or business from rentals, royalties, patents, or copyrights.
- Add or subtract gains or losses from the sale, exchange, or other disposition of the trade or business’s property. Do not include New Jersey exempt securities.
- Deduct meal and entertainment expenses that constitute ordinary expenses incurred in the conduct of a trade or business but that were not allowed on the federal return.
- Deduct your qualified contributions to a self-employed 401(k) Plan. Contributions that exceeded the federal limits are not deductible for New Jersey purposes.
- Add or subtract the net adjustment from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, Part I, line 7.

Sole proprietorships providing primary care services in a qualified medical or dental practice that is located in or within five miles of a designated Health Enterprise Zone (HEZ) may be able to deduct a percentage of the net income from that practice on line 19. See Technical Bulletin [TB-56](#) for eligibility requirements and instructions for calculating the HEZ deduction.

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

Example

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

Lines 1–3

For each business, enter the following information. If you need more space, enclose a statement with the return listing any additional businesses and the related profit or loss.

- Business name as listed on federal Schedule C or F
- Social Security number or federal employer identification number (EIN)
- Profit or (loss) as adjusted for New Jersey purposes

Line 4

Add the amounts in the Profit or (Loss) column and enter the total on line 4, netting profits with losses. Enter this amount on line 8, Form NJ-1041. If the netted amount is a loss, enter "0" on line 8.

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

Report net gains or income less net losses from rents, royalties, patents, and copyrights of the estate or trust.

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

Passive Losses. There is no distinction between active and passive losses for New Jersey purposes. You cannot carry back or carry forward such losses when reporting income on Form NJ-1041. You can deduct federal passive losses in full in the year incurred against any gain within the same category of income.

Do not include in Part II:

- Gains/losses from rents, royalties, patents, and copyrights from property owned by a sole proprietorship, a partnership, or an S corporation. Report in Parts I, III, or IV of Schedule NJ-BUS-1;
- Gains/losses from rents, royalties, patents, and copyrights from property owned by an estate or trust (other than a grantor trust). Report on line 13 (grantor trusts, see the instructions for Schedule B, line 47).

Lines 1–3

For each source of income or loss, enter the following information. If you need more space, enclose a statement with the return listing any additional property and income or loss.

- Property name or description. For rental real estate, enter the physical address of the property
- Social Security number or federal employer identification number (EIN)
- Type of property. Enter the following number that corresponds with the type of property:
 1. Rental real estate
 2. Royalties
 3. Patents
 4. Copyrights
- Gain or (loss) for each type of property.

Line 4

Add the amounts in the Income or (Loss) column and enter the total on line 4, netting gains with losses. Enter this amount on line 10, Form NJ-1041. If the netted amount is a loss, enter "0" on line 10.

Part III – Distributive Share of Partnership Income

Report the estate's or trust's share of income or loss from partnership(s), whether or not the income was actually distributed.

Lines 1–3

For each partnership, enter the following information. If you need more space, enclose a statement with the return listing any additional partnerships and the related income or loss.

- Partnership name as listed on Schedule NJK-1 (or federal Schedule K-1)
- Federal employer identification number (EIN)
- The estate's or trust's share of partnership income (or loss) as reported on the Schedule NJK-1 (column A of the line labeled Distributive Share of Partnership Income). If the estate or trust did not receive a Schedule NJK-1, enclose a copy of the federal Schedule K-1 and complete Reconciliation Worksheet A contained in [GIT-9P](#), *Partnership Income*.
- Total amount of New Jersey Income Tax paid on behalf of the estate or trust by partnership(s) as shown on Schedule NJK-1, line 1, Part III, nonresident partner's share of New Jersey tax
- The estate's or trust's share of Pass-Through Business Alternative Income Tax as reported on Schedule PTE-K-1 or Schedule NJK-1 received from the partnership

Line 4

Add the amounts in the Share of Partnership Income or (Loss) column and enter the total on line 4, netting income with losses. Enter this amount on line 11, Form NJ-1041. If the netted amount is a loss, enter "0" on line 11.

Line 5

Add the amounts in the Share of tax paid on your behalf by Partnerships column and enter the total. Include this amount on line 35a, Form NJ-1041. See the instructions for line 35a.

Line 6

Add the amounts in the Share of Pass-Through Business Alternative Business Income Tax column and enter the total. Include this amount on line 36a, Form NJ-1041.

For more information, see [GIT-9P](#), *Partnership Income*.

Part IV – Net Pro Rata Share of S Corporation Income

Report the amount of the estate's or trust's net pro rata share of S corporation income or loss, whether or not the income was actually distributed. Do not include global intangible low-taxed income (GILTI) on Schedule NJ-BUS-1. Report GILTI as dividends on line 7.

Lines 1–3

For each S corporation, enter the following information. If you need more space, enclose a statement with the return listing any additional S corporations and the related income or loss.

- S corporation name as listed on Schedule NJ-K-1 (or federal Schedule K-1)
- Federal employer identification number (EIN)
- Pro rata share of S corporation income or (usable loss) as reported on the Schedule NJ-K-1. If the estate or trust did not receive a Schedule NJ-K-1, enclose a copy of the federal Schedule K-1 and complete Reconciliation Worksheet B contained in [GIT-9S](#), *Income From S Corporations*.
- The estate's or trust's share of Pass-Through Business Alternative Income Tax as reported on Schedule PTE-K-1 or Schedule NJ-K-1 received from the S corporation

Line 4

Add the amounts in the Pro Rata Share of S Corporation Income or (Usable Loss) column and enter the total on line 4, netting income with losses. Enter this amount on line 12, Form NJ-1041. If the netted amount is a loss, enter "0" on line 12.

Line 5

Add the amounts in the Share of Pass-Through Business Alternative Business Income Tax column and enter the total. Include this amount on line 36a, Form NJ-1041.

For more information, see [GIT-9S](#), *Income From S Corporations*.

Line 13 – Other Income

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

Line 14 – Gross Income

Add lines 6 through 13 and enter the total.

If the total is \$10,000 or less (prorated for the number of months covered by a part-year return), there is no New Jersey tax liability and no return is required. If the return is being filed only for a refund of estimated payments made and/or other credits, complete Schedule B, Beneficiaries' Shares of Income, and line 15. Then continue completing the return at line 34.

Line 15 – Deduction for Distributions to Beneficiaries

Enter the amount from Schedule B, line 48A.

Line 16 – Total Income

Subtract line 15 from line 14 and enter the result.

Nonresident Estates and Trusts Only:

Caution: Nonresident estates and trusts must complete Schedule E *before* completing line 16a. (See the instructions for Schedule E on page 14.)

Line 16a – NJ Income from Schedule E, line 11

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

Line 17 – Income Commissions

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

Line 18 – Exemption

Enter \$1,000. If the return covers less than a full calendar year, prorate the exemption to reflect the period covered by the return.

Line 19 – Health Enterprise Zone Deduction

Eligible taxpayers providing primary care services at a qualified medical and/or dental practice located in or within five miles of a designated Health Enterprise Zone (HEZ), may be able to deduct a percentage of the net income from that practice.

Enter the HEZ deduction for a qualified practice as follows:

- Partners – Use the amount from Part III of the Schedule NJK-1, Form NJ-1065, received from the practice;
- S corporation shareholders – Use the amount from Part V of the Schedule NJ-K-1, Form CBT-100S, received from the practice;
- Sole proprietors – Determine the allowable HEZ deduction and enclose a schedule showing how it was calculated.

For eligibility requirements and instructions for calculating the HEZ deduction, see Technical Bulletin [TB-56](#).

Line 20 – Alternative Business Calculation Adjustment

If Schedule NJ-BUS-1 was completed and there was a loss on line 4 of any part, the estate or trust may be eligible for an income adjustment. An estate or trust that had a loss carryforward on Schedule NJ-BUS-2 from a prior year may also be eligible. Complete Schedule NJ-BUS-2 and enter on line 20 the amount from line 11 of the schedule.

Enclose Schedule NJ-BUS-2 with the return and keep a completed copy. The estate or trust may need the information to complete the return in future years.

Line 21 – NJBEST Deduction

If gross income was \$200,000 or less, you can deduct up to \$10,000 of contributions made during the year into an NJBEST (New Jersey Better Educational Savings Trust) account.

Line 22 – Total Deductions and Exemption

Add lines 17 through 21 and enter the total.

Line 23 – Taxable Income

Subtract line 22 from line 16 and enter the result.

Line 24 – Taxable Income

Enter on line 24 the taxable income from line 23.

Nonresident Estates and Trusts Only:**Line 25 – Tax on Amount on Line 24**

If the income on line 24 is less than \$110,000, use the Tax Table on page 20. Otherwise, calculate the tax using the Tax Rate Schedule on page 28. Enter the tax on line 25.

Line 26 – Income Percentage

Divide the amount on line 16a by the amount on line 16. Carry your result to four decimal places. For example, if the amounts used were \$20,000 (line 16a) divided by \$30,000 (line 16), the result would be 66.67% or .6667.

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

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

Line 27 – Tax**Resident Estates and Trusts**

If the income on line 24 is less than \$110,000, use the Tax Table on page 20. Otherwise, calculate the tax using the Tax Rate Schedule on page 28. Enter the tax on line 27.

Note: A resident estate or trust that does not have any tangible assets in New Jersey or any income from New

Jersey sources, and does not have any trustees or executors in New Jersey is not subject to New Jersey tax. Check the box and enclose a statement with the return certifying that the estate or trust is not subject to tax.

Nonresident Estates and Trusts

Multiply the amount on line 25 by the income percentage on line 26 and enter the result.

Line 28 – Credit for Income or Wage Taxes Paid by New Jersey Estates or Trusts to Other Jurisdictions

Enter the amount of credit allowed from Schedule C, line 53.

Line 29 – Balance of Tax

Subtract line 28 from line 27 and enter the result.

Line 30 – Sheltered Workshop Tax Credit

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

Line 31 – Balance of Tax After Credit

Subtract line 30 from line 29 and enter the result.

Line 32 – Interest on Underpayment of Estimated Tax

New Jersey Income Tax is a pay-as-you-go tax. You must pay tax on the income as it is earned or received. If you do not pay enough tax on the income throughout the year, the estate or trust may have to pay installment interest.

Installment interest may be charged if:

- The total tax is more than \$400 (after subtracting withholdings and other credits); and
- You did not pay (by withholdings or estimated payments) at least 80% of the tax liability during the year.

To calculate the amount of interest for the underpayment of estimated tax, complete Form NJ-2210, Underpayment of Estimated Tax by Individuals, Estates, or Trusts. Enter on line 32 the amount from line 19, Form NJ-2210, and check the box. Enclose Form NJ-2210 with the return.

Exceptions. Estimated tax payments are **not** required from:

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

For more information, see [GIT-8](#), *Estimating Income Taxes*.

Line 33 – Total Tax and Penalty

Add lines 31 and 32 and enter the total.

Line 34 – New Jersey Income Tax Previously Paid

Include on this line:

- Estimated payments made for 2022. Include payments made in connection with the sale or transfer of real property in New Jersey. Enclose a copy of Form GIT/REP-1, Nonresident Seller's Tax Declaration, or GIT/REP-2, Nonresident Seller's Tax Prepayment Receipt, with the return.
- Amount paid with an application for an extension;
- Credit applied from the prior year. This is the amount carried forward on line 40 of the 2021 NJ-1041;
- Payments made by an S corporation on behalf of a nonresident/nonconsenting shareholder. Enclose a copy of Form NJ-1040-SC.

Do **not** include on this line:

- Prior year refunds;
- Tax paid on behalf of the estate or trust by partnership(s). Report amounts from Schedule NJK-1, Form NJ-1065 in Part III of Schedule NJ-BUS-1. Report amounts from Schedule NJK-1, Form NJ-1041 on line 35a.

Tax Paid on Your Behalf by Partnership(s) (Lines 35a–c)

Line 35a. Enter the total amount of New Jersey Income Tax paid on behalf of the nonresident estate or trust by partnership(s), as shown on:

- Schedule NJ-BUS-1, Part III, line 5, total share of tax paid on your behalf by partnerships;

- Schedule NJK-1 (Form NJ-1041), Part II, tax paid by partnerships and distributed;
- Schedule NJK-1 (Form NJ-1041), Part III, tax paid by partnership(s) on behalf of trust;

Enclose a copy of each Schedule NJK-1 (Form NJ-1065) for each partnership that paid tax on your behalf, and a copy of Schedule NJK-1 (Form NJ-1041) for each estate or trust that distributed tax paid by partnership(s) to you for which you are claiming a credit.

Note: Estimated payments, payments made on behalf of a nonresident/nonconsenting shareholder, and payments made in connection with a sale or transfer of real property in New Jersey cannot be distributed to a beneficiary. The fiduciary of the estate or trust must claim any refund on Form NJ-1041.

Line 35b. Enter the amount from Schedule B, line 48C.

Line 35c. Subtract line 35b from line 35a and enter the result.

Pass-Through Business Alternative Income Tax Credit (Lines 36a–c)

Line 36a. Enter the trust's share of tax from Schedule NJ-BUS-1, Part III, line 6; Schedule NJ-BUS-1, Part IV, line 5; or the tax distributed to the trust from the NJK-1 received from an estate or trust. Enclose Schedule NJ-BUS-1 and copies of the PTE-K-1(s), beneficiary NJK-1(s), NJK-1(s) from partnerships, and NJ-K-1(s) from S corporations with the return.

Line 36b. Enter the amount from Schedule B, line 48D.

Line 36c. Subtract line 36b from line 36a.

Line 37 – Total New Jersey Income Tax Withheld

Enter the total New Jersey Income Tax withheld, as shown on any W-2, W-2G, and/or 1099s issued to the estate or trust. All W-2 and 1099 statements must reflect the same federal employer identification number (FEIN) that is listed on the return. Enclose Forms W-2 and 1099 with the return.

Common forms include:

- Form W-2: Box 17 (Box 15 must indicate NJ);
- Form W-2G: Box 15 (Box 13 must indicate NJ);
- Form 1099-R: Box 14 (Box 15 must indicate NJ);
- Form 1099-MISC: Box 16 (Box 17 must indicate NJ);
- Form 1099-NEC: Box 5 (Box 6 must indicate NJ).

Do not include on this line:

- Tax paid on behalf of the nonresident estate or trust by partnership(s). Report these amounts in Part III of Schedule NJ-BUS-1;
- Estimated payments made in connection with a sale or transfer of real property in New Jersey. Report on line 34;
- Payments made by an S corporation on behalf of a nonresident/nonconsenting shareholder. Report on line 34.

Important: If a person received income in 2022 but died before filing a return, a New Jersey Income Tax return (Form NJ-1040 or Form NJ-1040NR) should be filed to report such income. Do not include on line 37 amounts withheld from income of a deceased taxpayer.

Line 38 – Total Payments and Credits

Add lines 34, 35c, 36c, and 37 and enter the total.

Line 39 – Balance of Tax Due

If line 33 is more than line 38, you have tax due. Subtract line 38 from line 33 and enter the result.

See “How to Pay” on page 15. If you do not file the return or make a payment on time, we may charge penalties and interest.

Note: If the amount on line 39 is more than \$400, you may want to increase your estimated payments.

Line 40 – Overpayment

If line 38 is more than line 33, you have an overpayment. Subtract line 33 from line 38 and enter the result.

Line 41 – Credit to 2023 Tax

Enter the amount of overpayment from line 40 you want to credit to 2023. This amount will reduce the refund.

Line 42 – Refund

Subtract line 41 from line 40 and enter the result.

You must submit the return to claim a refund. If the refund is \$1 or less, you must enclose a statement requesting it.

Time Period for Refunds. Generally, you have three years from the date the return was due (including extensions) to request a refund.

Schedule A – Net Gains or Income From Disposition of Property

Report the estate’s or trust’s capital gains and income from the sale or exchange of property (both inside and outside New Jersey). You can deduct the expenses of the sale and the basis in the property from the sales price.

In general, when calculating the gain or loss, you will use the cost or adjusted basis that you used for federal purposes. However, in certain situations, you may use a different basis.

- *Sale of interest in a partnership, a sole proprietorship, or rental property.* You may be required to use a New Jersey adjusted basis.
- *Sale of S corporation shares.* You **must** use your New Jersey adjusted basis.

If the estate or trust sold or transferred real property in New Jersey and was required to make estimated tax payments in connection with the sale or transfer, include such payments on line 34. Enclose a copy of Form GIT/REP-1, Nonresident Seller’s Tax Declaration, or GIT/REP-2, Nonresident Seller’s Tax Prepayment Receipt, with the return.

Installment Sales. You must report all gains from installment sales in the same tax year as they are reported for federal purposes. If the New Jersey basis is different from the federal basis, a New Jersey installment sale calculation must be made and the New Jersey gain must be reported.

Depreciation and Expense Deduction. The basis to be used for calculating gain or loss is the cost or adjusted basis determined for federal income tax purposes. New Jersey and federal depreciation and expense deduction limits are different. A New Jersey depreciation adjustment may be required for assets placed in service on or after January 1, 2004. Complete the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP to calculate the adjustment.

Complete Liquidation. If the estate or trust had an interest in a partnership, sole proprietorship, or S corporation that sold or disposed of virtually all of its assets in conjunction with the complete liquidation of the entity, the estate’s or trust’s portion of the gain or loss from the entity’s sale or disposition of its assets must be reported.

Line 43 – List of Transactions

List any New Jersey taxable transaction(s) as reported for federal purposes, indicating the gain or loss for each transaction in column f. In listing the gain or loss on

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

Do not include gains or losses from the sale of exempt obligations. See [GIT-5](#), *Nontaxable Investment Income*.

There is no distinction between active and passive losses for New Jersey purposes. You cannot carry back or carry forward such losses when reporting income on Form NJ-1041. You can deduct federal passive losses in full in the year incurred against any gain within the same category of income, but only in the year that it occurred.

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

Line 44 – Capital Gains Distributions

Enter the capital gains distributions from Form 1099-DIV(s) or similar statement(s). Do not include capital gains from a New Jersey Qualified Investment Fund that are attributable to qualified exempt obligations or gains from mutual funds to the extent attributable to federal obligations. For more information on New Jersey qualified investment funds, see [GIT-5](#), *Nontaxable Investment Income*.

Line 45 – Other Net Gains

Enter the net gains or income less net losses from disposition of property not included on lines 43 and 44.

Line 46 – Net Gains

Enter the total of lines 43, 44, and 45, netting gains with losses. Enter this amount on line 9. If zero or less, enter "0."

Schedule B – Beneficiaries' Shares of Income

Line 47 – Beneficiaries' Shares of Income

Enter the name and address, state of residence, and Social Security number of each beneficiary to whom estate or trust income was distributed or distributable during the tax year.

In column A, enter the actual amount of income distributed or required to be distributed to the beneficiaries.

For New Jersey nonresident beneficiaries, enter in column B the New Jersey source income distributed or required to be distributed. Do not include distributions of New Jersey tax-exempt income or corpus distributions.

In column C, enter the amount of tax paid by partnerships on behalf of the estate or trust and that was distributed to a nonresident beneficiary or grantor. **Tax paid by partnerships can only be distributed to a nonresident beneficiary or grantor.** Do not make an entry in column C for a New Jersey resident beneficiary or grantor. If you need more space, enclose a statement with the return. Enclose a copy of New Jersey Schedule NJK-1(s).

Enter in column D the amount of Pass-Through Business Alternative Income Tax Credit that was distributed to the beneficiaries or the grantor.

Grantor Trusts Only:

If the income from a grantor trust is reportable by or taxable to the grantor for federal income tax purposes, it is also taxable to the grantor, and not the trust, for New Jersey Gross Income Tax purposes. Use the following instructions.

Line 47 – Beneficiaries' Shares of Income

Enter the name and address, state of residence, and Social Security number of the taxable grantor. In column A, enter the trust's gross income from line 14. For a New Jersey nonresident grantor, enter in column B the New Jersey source income included in the trust's gross income. If the grantor is a New Jersey resident, the total on line 48C should be listed on line 35a and on line 35c and can only be refunded to the nonresident trust. Enter the amount on line 48A on line 15. Line 16 (Total Income) should equal zero ("0").

Line 48A – Total Distributions to Beneficiaries

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

Line 48B – New Jersey Source Income Distributed

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

Do not enter an amount for a nonresident beneficiary if the income being distributed to the nonresident beneficiary was received from a business entity (i.e., sole proprietorship, partnership, LLP, or LLC) located in New Jersey and the business entity's only activity is the purchase, holding, or sale of intangible personal property, such as commodities or securities, and such intangible personal property is not held for sale to customers. However, you must include this income in column A.

Line 48C – Tax Paid on Behalf of Estate or Trust by Partnerships and Distributed

Enter the total tax paid on behalf of the estate or trust by partnerships that was distributed to nonresident beneficiaries or grantor. Also enter this amount on line 35b.

Line 48D – Pass-Through Business Alternative Income Tax Credit Distributed

Enter the total Pass-Through Business Alternative Income Tax Credit that was distributed to the beneficiaries or the grantor. Also enter this amount on line 36b.

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

A resident estate or trust may be eligible for a credit if it had income from outside New Jersey that was taxed by another jurisdiction and subject to New Jersey Income Tax in the same year. The fiduciary must complete this schedule to claim the credit. It is not necessarily a dollar-for-dollar credit. You cannot take a credit for taxes paid to the U.S. Government, Puerto Rico, or any other country or territory.

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

Line 49 – Income Properly Taxed by Both New Jersey and Other Jurisdiction

Enter the amount of income received during the tax year, after the deduction of the actual amount of income distributed or required to be distributed, that was subject to tax by another jurisdiction. Any income included on line 49 must also be included on line 50 since the income has to be taxed by both New Jersey and the other jurisdiction. Therefore, the amount on line 49 cannot be more than the amount on line 50. Do not combine the same income subject to tax by more than one jurisdiction.

Line 50 – Income Subject to Tax by New Jersey

Enter the amount of income reported on line 16.

Line 51 – Maximum Allowable Credit

Divide line 49 by line 50 and multiply the result by the New Jersey tax (line 27). This is the amount of maximum allowable credit.

Line 52 – Income Tax Paid to Other Jurisdiction

Enter the income or wage tax paid to the other jurisdiction on the income shown on line 49.

Line 53 – Credit Allowed

Enter the lesser of line 51 or line 52. Also enter this amount on line 28.

For more information, see [GIT-3W](#), *Credit for Taxes Paid to Other Jurisdictions (Wage Income)*, and [GIT-3B](#), *Credit for Taxes Paid to Other Jurisdictions (Business/Nonwage Income)*.

Schedule D – Allocation of Business Income to New Jersey

Schedule D must be used by nonresident taxpayers who are required to complete and enclose a Gross Income Tax Business Allocation Schedule (Form NJ-NR-A). This schedule is completed only by nonresidents carrying on business both inside and outside New Jersey. (See the instructions for Form NJ-NR-A on page 17.)

Schedule E – New Jersey Income of Nonresident Estates and Trusts

The New Jersey Income Tax liability of a nonresident estate or trust is calculated on income from all sources and then prorated based on the percentage of the income that comes from New Jersey sources.

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

Complete Schedule E before completing line 16a of Form NJ-1041. If you complete Schedule E, enclose it with your Form NJ-1041.

Income From New Jersey Sources (Lines 1–8)

For each category of income, enter the portion of the estate's or trust's income that comes from New Jersey sources.

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

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

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

Line 9 – Total Income From New Jersey Sources

Add lines 1 through 8 and enter the total.

Line 10 – New Jersey Source Income Distributed to Beneficiaries

Enter the amount from Schedule B, line 48B.

Line 11 – New Jersey Income

Subtract line 10 from line 9. Enter the result here and on line 16a.

Signature

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

Paid Tax Preparer Information

Preparer Authorization. Division of Taxation personnel cannot discuss your return or enclosures with anyone other than you without your written authorization. If you want a Division of Taxation representative to discuss your tax return with the person who signed the return as

"Preparer Other than Fiduciary," check the box above the preparer's signature line to give your permission.

Tax Preparers

Anyone who prepares a taxpayer's return for a fee must sign as "Preparer" and enter their Social Security number or federal preparer tax identification number. Include the company or corporation name and federal identification number, if applicable. A tax preparer who fails to sign the return or provide a tax identification number will be liable for a \$25 penalty for each omission. Someone who prepares the return but does not charge you should not sign the return.

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

Opting Out of Electronic Filing. If your tax preparer is required to file all returns electronically but you want to file a paper return, you can opt out by enclosing Form NJ-1040-O, E-File Opt-Out Request Form, with your paper return. Both you and your preparer must sign the form, and your preparer must check the box next to their signature on your return to indicate that Form NJ-1040-O is enclosed.

How to Pay

The balance of tax due can be paid either electronically (e-check or credit card) or by check or money order. Payments must be postmarked or submitted electronically by the original due date to avoid penalty and interest charges. If you are paying a balance due for 2022 and also making an estimated tax payment for 2023, make a separate payment for each transaction. If the amount due is less than \$1, no payment is required.

Check or Money Order. If tax is due and you are sending the payment with the return, complete a payment voucher (Form NJ-1041-V), entering the amount of tax due in the boxes on the voucher. Form NJ-1041-V is available on the Division's [website](#).

Make the check or money order payable to "State of New Jersey – TGI." Write the federal employer identification number on the check or money order. Send the check or money order and the payment voucher in the same envelope as the NJ-1041 return. (See "Where to Mail the Return" on page 16.)

Electronic Payments. Do not send in the payment voucher if you are paying electronically. When making

your payment, you must enter the federal employer identification number and the date of the decedent's death or the date the trust was created or the account will not be properly credited.

- **Electronic Check (E-Check).** You can have the payment directly withdrawn from a bank account using our online e-check service. This option is available on the Division's [website](#). Taxpayers who do not have internet access can pay by e-check by contacting the Division's Customer Service Center or visiting a Regional Information Center. (See page 30 for phone numbers or addresses.)
- **Credit Card (Processing Fees Apply).** You can use an American Express, Discover, MasterCard, or Visa credit card to make a payment. This option is available on the Division's [website](#) or by phone (1 (888) 673-7694). Credit card payments can also be made by contacting the Division's Customer Service Center or by visiting a Regional Information Center (see page 30 for phone numbers or addresses.)

Penalties, Interest, and Collection Fees

If you do not file your return or make your payment on time, we may charge the following penalties and interest:

- **Late Filing Penalty.** When the return is filed after the original or extended due date, we will assess a penalty of 5% per month (or part of a month) up to a maximum of 25% of the outstanding tax balance. You may also be charged a \$100 penalty for each month the return is late.
- **Late Payment Penalty.** When you pay after the filing deadline, you may be charged a 5% penalty on the outstanding balance.
- **Interest.** We will assess interest at an annual rate of 3% above the prime rate each month (or part of a month) the tax is unpaid. At the end of each calendar year, any tax, penalties, and interest remaining unpaid will become part of the balance on which interest is charged. See Technical Bulletin [TB-21\(R\)](#) for current and previous years' interest rates.
- **Collection Fees.** In addition, if a tax bill is sent to our collection agency, a referral cost recovery fee of 11% of the tax due will be added to the liability. If a certificate of debt is issued for an outstanding liability, a fee for the cost of collection of the tax may also be imposed.

Where to Mail the Return

Mail Form NJ-1041 with related enclosures, payment voucher, and check or money order for any tax due to the address below. Send only one return per envelope.

Mail Form NJ-1041 to:

State of New Jersey
Division of Taxation
Revenue Processing Center
PO Box 888
Trenton NJ 08646-0888

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

Amended Return

File an amended return and pay any tax due if:

- An additional tax statement is received after the return is filed; or
- A mistake was made on a previously filed return; or
- There are any changes in the federal income tax that affect the New Jersey taxable income. The amended return must be filed within 90 days.

To file an amended fiduciary return, complete a new NJ-1041 and check the box at the top of the return. Enclose all supporting documents, schedules, and forms. Do not use Form NJ-1040X to amend a fiduciary return.

An amended NJ-1041 that results in a refund must be filed within three years from the date the original return was filed or within two years from the time the tax was paid, whichever is later, to receive a refund. (A return filed before the due date or extended due date is considered to be filed on the due date or extended due date.)

Privacy Act Notification

The Division of Taxation uses the federal employer identification number primarily to account for and give credit for tax payments. It also is used in the administration and enforcement of all tax laws for which we are responsible.

Schedule NJK-1

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

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

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

For a grantor trust, in Part I, Beneficiary or Grantor Information, enter the grantor's information and New Jersey residency status. In Part I, Estate or Trust Information, enter the grantor trust's information and New Jersey residency status. In Part III, Grantor's Share of Income, enter the grantor's income, gain, or loss by category as required to be reported for Gross Income Tax purposes. For a nonresident grantor, list the tax paid by partnership(s) on behalf of the trust from Schedule B, line 48C.

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

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

Note: Estimated payments made on behalf of a nonresident/nonconsenting shareholder, payments made in connection with a sale or transfer of real property in New Jersey, or any estimated payments made by the estate or trust cannot be distributed to a beneficiary.

NJ-NR-A – Business Allocation Schedule

General Instructions

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

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

Section 1 – Business Locations

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

Section 2 – Average Values

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

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

Line 1 – Real Property Owned

Column A

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

Column B

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

Line 2 – Real and Tangible Property Rented**Column A**

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

Column B

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

Line 3 – Tangible Personal Property Owned**Column A**

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

Column B

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

Line 4 – Totals**Column A**

Add lines 1–3 of column A and enter the total on line 4, column A.

Column B

Add lines 1–3 of column B and enter the total on line 4, column B.

Section 3 – Business Allocation Percentage

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

Line 1 – Average Values of Property**Line 1a – In New Jersey**

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

Line 1b – Everywhere

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

Line 1c – Percentage in New Jersey

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

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

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

Line 2b – Everywhere

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

Line 2c – Percentage in New Jersey

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

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

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

Line 3b – Everywhere

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

Line 3c – Percentage in New Jersey

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

Line 4 – Sum of New Jersey Percentages

Add lines 1c, 2c, and 3c and enter the total on line 4.

Line 5 – Business Allocation Percentage

Divide the total on line 4 by three and enter the result on line 5. Also enter this percentage on Schedule D, Form NJ-1041.

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

2022 New Jersey Tax Table

Use this table if your taxable income on line 24 is less than \$110,000. If your taxable income is \$110,000 or more, you must use the Tax Rate Schedule on page 28 of this booklet.

Example: Mr. Evans is filing a fiduciary return for his mother’s estate. The taxable income on line 24 of Form NJ-1041 is \$39,875. First he finds the \$39,850–\$39,900 income line. Next, he finds the column for “Your Tax Is:” and reads down the column. The amount shown where the income line meets the tax amount column is \$713. This is the tax amount to be entered on line 27 of Form NJ-1041 (nonresidents, line 25).

If line 24 (Taxable Income) is—		
At Least	But Less Than	Your Tax is—
39,800	39,850	711
39,850	39,900	713
39,900	39,950	715
39,950	40,000	717

2022 NEW JERSEY TAX TABLE (NJ-1041)

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

2022 NEW JERSEY TAX TABLE (NJ-1041)

Table with 15 columns: If Line 24 (New Jersey Taxable Income) Is — (At Least, But Less Than, Your Tax Is:), and corresponding values for brackets 5,000 to 19,000.

2022 NEW JERSEY TAX TABLE (NJ-1041)

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

2022 NEW JERSEY TAX TABLE (NJ-1041)

If Line 24 (New Jersey Taxable Income) Is —			If Line 24 (New Jersey Taxable Income) Is —			If Line 24 (New Jersey Taxable Income) Is —			If Line 24 (New Jersey Taxable Income) Is —			If Line 24 (New Jersey Taxable Income) Is —		
At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:
35,000			38,000			41,000			44,000			47,000		
35,000	35,050	543	38,000	38,050	648	41,000	41,050	774	44,000	44,050	940	47,000	47,050	1,106
35,050	35,100	545	38,050	38,100	650	41,050	41,100	777	44,050	44,100	943	47,050	47,100	1,108
35,100	35,150	547	38,100	38,150	652	41,100	41,150	780	44,100	44,150	945	47,100	47,150	1,111
35,150	35,200	549	38,150	38,200	654	41,150	41,200	782	44,150	44,200	948	47,150	47,200	1,114
35,200	35,250	550	38,200	38,250	655	41,200	41,250	785	44,200	44,250	951	47,200	47,250	1,117
35,250	35,300	552	38,250	38,300	657	41,250	41,300	788	44,250	44,300	954	47,250	47,300	1,119
35,300	35,350	554	38,300	38,350	659	41,300	41,350	791	44,300	44,350	956	47,300	47,350	1,122
35,350	35,400	556	38,350	38,400	661	41,350	41,400	793	44,350	44,400	959	47,350	47,400	1,125
35,400	35,450	557	38,400	38,450	662	41,400	41,450	796	44,400	44,450	962	47,400	47,450	1,128
35,450	35,500	559	38,450	38,500	664	41,450	41,500	799	44,450	44,500	965	47,450	47,500	1,130
35,500	35,550	561	38,500	38,550	666	41,500	41,550	802	44,500	44,550	968	47,500	47,550	1,133
35,550	35,600	563	38,550	38,600	668	41,550	41,600	805	44,550	44,600	970	47,550	47,600	1,136
35,600	35,650	564	38,600	38,650	669	41,600	41,650	807	44,600	44,650	973	47,600	47,650	1,139
35,650	35,700	566	38,650	38,700	671	41,650	41,700	810	44,650	44,700	976	47,650	47,700	1,142
35,700	35,750	568	38,700	38,750	673	41,700	41,750	813	44,700	44,750	979	47,700	47,750	1,144
35,750	35,800	570	38,750	38,800	675	41,750	41,800	816	44,750	44,800	981	47,750	47,800	1,147
35,800	35,850	571	38,800	38,850	676	41,800	41,850	818	44,800	44,850	984	47,800	47,850	1,150
35,850	35,900	573	38,850	38,900	678	41,850	41,900	821	44,850	44,900	987	47,850	47,900	1,153
35,900	35,950	575	38,900	38,950	680	41,900	41,950	824	44,900	44,950	990	47,900	47,950	1,155
35,950	36,000	577	38,950	39,000	682	41,950	42,000	827	44,950	45,000	992	47,950	48,000	1,158
36,000			39,000			42,000			45,000			48,000		
36,000	36,050	578	39,000	39,050	683	42,000	42,050	829	45,000	45,050	995	48,000	48,050	1,161
36,050	36,100	580	39,050	39,100	685	42,050	42,100	832	45,050	45,100	998	48,050	48,100	1,164
36,100	36,150	582	39,100	39,150	687	42,100	42,150	835	45,100	45,150	1,001	48,100	48,150	1,166
36,150	36,200	584	39,150	39,200	689	42,150	42,200	838	45,150	45,200	1,003	48,150	48,200	1,169
36,200	36,250	585	39,200	39,250	690	42,200	42,250	840	45,200	45,250	1,006	48,200	48,250	1,172
36,250	36,300	587	39,250	39,300	692	42,250	42,300	843	45,250	45,300	1,009	48,250	48,300	1,175
36,300	36,350	589	39,300	39,350	694	42,300	42,350	846	45,300	45,350	1,012	48,300	48,350	1,177
36,350	36,400	591	39,350	39,400	696	42,350	42,400	849	45,350	45,400	1,014	48,350	48,400	1,180
36,400	36,450	592	39,400	39,450	697	42,400	42,450	851	45,400	45,450	1,017	48,400	48,450	1,183
36,450	36,500	594	39,450	39,500	699	42,450	42,500	854	45,450	45,500	1,020	48,450	48,500	1,186
36,500	36,550	596	39,500	39,550	701	42,500	42,550	857	45,500	45,550	1,023	48,500	48,550	1,189
36,550	36,600	598	39,550	39,600	703	42,550	42,600	860	45,550	45,600	1,026	48,550	48,600	1,191
36,600	36,650	599	39,600	39,650	704	42,600	42,650	863	45,600	45,650	1,028	48,600	48,650	1,194
36,650	36,700	601	39,650	39,700	706	42,650	42,700	865	45,650	45,700	1,031	48,650	48,700	1,197
36,700	36,750	603	39,700	39,750	708	42,700	42,750	868	45,700	45,750	1,034	48,700	48,750	1,200
36,750	36,800	605	39,750	39,800	710	42,750	42,800	871	45,750	45,800	1,037	48,750	48,800	1,202
36,800	36,850	606	39,800	39,850	711	42,800	42,850	874	45,800	45,850	1,039	48,800	48,850	1,205
36,850	36,900	608	39,850	39,900	713	42,850	42,900	876	45,850	45,900	1,042	48,850	48,900	1,208
36,900	36,950	610	39,900	39,950	715	42,900	42,950	879	45,900	45,950	1,045	48,900	48,950	1,211
36,950	37,000	612	39,950	40,000	717	42,950	43,000	882	45,950	46,000	1,048	48,950	49,000	1,213
37,000			40,000			43,000			46,000			49,000		
37,000	37,050	613	40,000	40,050	719	43,000	43,050	885	46,000	46,050	1,050	49,000	49,050	1,216
37,050	37,100	615	40,050	40,100	722	43,050	43,100	887	46,050	46,100	1,053	49,050	49,100	1,219
37,100	37,150	617	40,100	40,150	724	43,100	43,150	890	46,100	46,150	1,056	49,100	49,150	1,222
37,150	37,200	619	40,150	40,200	727	43,150	43,200	893	46,150	46,200	1,059	49,150	49,200	1,224
37,200	37,250	620	40,200	40,250	730	43,200	43,250	896	46,200	46,250	1,061	49,200	49,250	1,227
37,250	37,300	622	40,250	40,300	733	43,250	43,300	898	46,250	46,300	1,064	49,250	49,300	1,230
37,300	37,350	624	40,300	40,350	735	43,300	43,350	901	46,300	46,350	1,067	49,300	49,350	1,233
37,350	37,400	626	40,350	40,400	738	43,350	43,400	904	46,350	46,400	1,070	49,350	49,400	1,235
37,400	37,450	627	40,400	40,450	741	43,400	43,450	907	46,400	46,450	1,072	49,400	49,450	1,238
37,450	37,500	629	40,450	40,500	744	43,450	43,500	909	46,450	46,500	1,075	49,450	49,500	1,241
37,500	37,550	631	40,500	40,550	747	43,500	43,550	912	46,500	46,550	1,078	49,500	49,550	1,244
37,550	37,600	633	40,550	40,600	749	43,550	43,600	915	46,550	46,600	1,081	49,550	49,600	1,247
37,600	37,650	634	40,600	40,650	752	43,600	43,650	918	46,600	46,650	1,084	49,600	49,650	1,249
37,650	37,700	636	40,650	40,700	755	43,650	43,700	921	46,650	46,700	1,086	49,650	49,700	1,252
37,700	37,750	638	40,700	40,750	758	43,700	43,750	923	46,700	46,750	1,089	49,700	49,750	1,255
37,750	37,800	640	40,750	40,800	760	43,750	43,800	926	46,750	46,800	1,092	49,750	49,800	1,258
37,800	37,850	641	40,800	40,850	763	43,800	43,850	929	46,800	46,850	1,095	49,800	49,850	1,260
37,850	37,900	643	40,850	40,900	766	43,850	43,900	932	46,850	46,900	1,097	49,850	49,900	1,263
37,900	37,950	645	40,900	40,950	769	43,900	43,950	934	46,900	46,950	1,100	49,900	49,950	1,266
37,950	38,000	647	40,950	41,000	771	43,950	44,000	937	46,950	47,000	1,103	49,950	50,000	1,269

2022 NEW JERSEY TAX TABLE (NJ-1041)

If Line 24 (New Jersey Taxable Income) Is —			If Line 24 (New Jersey Taxable Income) Is —			If Line 24 (New Jersey Taxable Income) Is —			If Line 24 (New Jersey Taxable Income) Is —			If Line 24 (New Jersey Taxable Income) Is —		
At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:
50,000			53,000			56,000			59,000			62,000		
50,000	50,050	1,271	53,000	53,050	1,437	56,000	56,050	1,603	59,000	59,050	1,769	62,000	62,050	1,934
50,050	50,100	1,274	53,050	53,100	1,440	56,050	56,100	1,606	59,050	59,100	1,771	62,050	62,100	1,937
50,100	50,150	1,277	53,100	53,150	1,443	56,100	56,150	1,608	59,100	59,150	1,774	62,100	62,150	1,940
50,150	50,200	1,280	53,150	53,200	1,445	56,150	56,200	1,611	59,150	59,200	1,777	62,150	62,200	1,943
50,200	50,250	1,282	53,200	53,250	1,448	56,200	56,250	1,614	59,200	59,250	1,780	62,200	62,250	1,945
50,250	50,300	1,285	53,250	53,300	1,451	56,250	56,300	1,617	59,250	59,300	1,782	62,250	62,300	1,948
50,300	50,350	1,288	53,300	53,350	1,454	56,300	56,350	1,619	59,300	59,350	1,785	62,300	62,350	1,951
50,350	50,400	1,291	53,350	53,400	1,456	56,350	56,400	1,622	59,350	59,400	1,788	62,350	62,400	1,954
50,400	50,450	1,293	53,400	53,450	1,459	56,400	56,450	1,625	59,400	59,450	1,791	62,400	62,450	1,956
50,450	50,500	1,296	53,450	53,500	1,462	56,450	56,500	1,628	59,450	59,500	1,793	62,450	62,500	1,959
50,500	50,550	1,299	53,500	53,550	1,465	56,500	56,550	1,631	59,500	59,550	1,796	62,500	62,550	1,962
50,550	50,600	1,302	53,550	53,600	1,468	56,550	56,600	1,633	59,550	59,600	1,799	62,550	62,600	1,965
50,600	50,650	1,305	53,600	53,650	1,470	56,600	56,650	1,636	59,600	59,650	1,802	62,600	62,650	1,968
50,650	50,700	1,307	53,650	53,700	1,473	56,650	56,700	1,639	59,650	59,700	1,805	62,650	62,700	1,970
50,700	50,750	1,310	53,700	53,750	1,476	56,700	56,750	1,642	59,700	59,750	1,807	62,700	62,750	1,973
50,750	50,800	1,313	53,750	53,800	1,479	56,750	56,800	1,644	59,750	59,800	1,810	62,750	62,800	1,976
50,800	50,850	1,316	53,800	53,850	1,481	56,800	56,850	1,647	59,800	59,850	1,813	62,800	62,850	1,979
50,850	50,900	1,318	53,850	53,900	1,484	56,850	56,900	1,650	59,850	59,900	1,816	62,850	62,900	1,981
50,900	50,950	1,321	53,900	53,950	1,487	56,900	56,950	1,653	59,900	59,950	1,818	62,900	62,950	1,984
50,950	51,000	1,324	53,950	54,000	1,490	56,950	57,000	1,655	59,950	60,000	1,821	62,950	63,000	1,987
51,000			54,000			57,000			60,000			63,000		
51,000	51,050	1,327	54,000	54,050	1,492	57,000	57,050	1,658	60,000	60,050	1,824	63,000	63,050	1,990
51,050	51,100	1,329	54,050	54,100	1,495	57,050	57,100	1,661	60,050	60,100	1,827	63,050	63,100	1,992
51,100	51,150	1,332	54,100	54,150	1,498	57,100	57,150	1,664	60,100	60,150	1,829	63,100	63,150	1,995
51,150	51,200	1,335	54,150	54,200	1,501	57,150	57,200	1,666	60,150	60,200	1,832	63,150	63,200	1,998
51,200	51,250	1,338	54,200	54,250	1,503	57,200	57,250	1,669	60,200	60,250	1,835	63,200	63,250	2,001
51,250	51,300	1,340	54,250	54,300	1,506	57,250	57,300	1,672	60,250	60,300	1,838	63,250	63,300	2,003
51,300	51,350	1,343	54,300	54,350	1,509	57,300	57,350	1,675	60,300	60,350	1,840	63,300	63,350	2,006
51,350	51,400	1,346	54,350	54,400	1,512	57,350	57,400	1,677	60,350	60,400	1,843	63,350	63,400	2,009
51,400	51,450	1,349	54,400	54,450	1,514	57,400	57,450	1,680	60,400	60,450	1,846	63,400	63,450	2,012
51,450	51,500	1,351	54,450	54,500	1,517	57,450	57,500	1,683	60,450	60,500	1,849	63,450	63,500	2,014
51,500	51,550	1,354	54,500	54,550	1,520	57,500	57,550	1,686	60,500	60,550	1,852	63,500	63,550	2,017
51,550	51,600	1,357	54,550	54,600	1,523	57,550	57,600	1,689	60,550	60,600	1,854	63,550	63,600	2,020
51,600	51,650	1,360	54,600	54,650	1,526	57,600	57,650	1,691	60,600	60,650	1,857	63,600	63,650	2,023
51,650	51,700	1,363	54,650	54,700	1,528	57,650	57,700	1,694	60,650	60,700	1,860	63,650	63,700	2,026
51,700	51,750	1,365	54,700	54,750	1,531	57,700	57,750	1,697	60,700	60,750	1,863	63,700	63,750	2,028
51,750	51,800	1,368	54,750	54,800	1,534	57,750	57,800	1,700	60,750	60,800	1,865	63,750	63,800	2,031
51,800	51,850	1,371	54,800	54,850	1,537	57,800	57,850	1,702	60,800	60,850	1,868	63,800	63,850	2,034
51,850	51,900	1,374	54,850	54,900	1,539	57,850	57,900	1,705	60,850	60,900	1,871	63,850	63,900	2,037
51,900	51,950	1,376	54,900	54,950	1,542	57,900	57,950	1,708	60,900	60,950	1,874	63,900	63,950	2,039
51,950	52,000	1,379	54,950	55,000	1,545	57,950	58,000	1,711	60,950	61,000	1,876	63,950	64,000	2,042
52,000			55,000			58,000			61,000			64,000		
52,000	52,050	1,382	55,000	55,050	1,548	58,000	58,050	1,713	61,000	61,050	1,879	64,000	64,050	2,045
52,050	52,100	1,385	55,050	55,100	1,550	58,050	58,100	1,716	61,050	61,100	1,882	64,050	64,100	2,048
52,100	52,150	1,387	55,100	55,150	1,553	58,100	58,150	1,719	61,100	61,150	1,885	64,100	64,150	2,050
52,150	52,200	1,390	55,150	55,200	1,556	58,150	58,200	1,722	61,150	61,200	1,887	64,150	64,200	2,053
52,200	52,250	1,393	55,200	55,250	1,559	58,200	58,250	1,724	61,200	61,250	1,890	64,200	64,250	2,056
52,250	52,300	1,396	55,250	55,300	1,561	58,250	58,300	1,727	61,250	61,300	1,893	64,250	64,300	2,059
52,300	52,350	1,398	55,300	55,350	1,564	58,300	58,350	1,730	61,300	61,350	1,896	64,300	64,350	2,061
52,350	52,400	1,401	55,350	55,400	1,567	58,350	58,400	1,733	61,350	61,400	1,898	64,350	64,400	2,064
52,400	52,450	1,404	55,400	55,450	1,570	58,400	58,450	1,735	61,400	61,450	1,901	64,400	64,450	2,067
52,450	52,500	1,407	55,450	55,500	1,572	58,450	58,500	1,738	61,450	61,500	1,904	64,450	64,500	2,070
52,500	52,550	1,410	55,500	55,550	1,575	58,500	58,550	1,741	61,500	61,550	1,907	64,500	64,550	2,073
52,550	52,600	1,412	55,550	55,600	1,578	58,550	58,600	1,744	61,550	61,600	1,910	64,550	64,600	2,075
52,600	52,650	1,415	55,600	55,650	1,581	58,600	58,650	1,747	61,600	61,650	1,912	64,600	64,650	2,078
52,650	52,700	1,418	55,650	55,700	1,584	58,650	58,700	1,749	61,650	61,700	1,915	64,650	64,700	2,081
52,700	52,750	1,421	55,700	55,750	1,586	58,700	58,750	1,752	61,700	61,750	1,918	64,700	64,750	2,084
52,750	52,800	1,423	55,750	55,800	1,589	58,750	58,800	1,755	61,750	61,800	1,921	64,750	64,800	2,086
52,800	52,850	1,426	55,800	55,850	1,592	58,800	58,850	1,758	61,800	61,850	1,923	64,800	64,850	2,089
52,850	52,900	1,429	55,850	55,900	1,595	58,850	58,900	1,760	61,850	61,900	1,926	64,850	64,900	2,092
52,900	52,950	1,432	55,900	55,950	1,597	58,900	58,950	1,763	61,900	61,950	1,929	64,900	64,950	2,095
52,950	53,000	1,434	55,950	56,000	1,600	58,950	59,000	1,766	61,950	62,000	1,932	64,950	65,000	2,097

2022 NEW JERSEY TAX TABLE (NJ-1041)

Table with 15 columns and 1000+ rows, showing tax amounts for various income brackets. Headers include 'If Line 24 (New Jersey Taxable Income) Is -' and sub-headers 'At Least', 'But Less Than', and 'Your Tax Is:'. Rows are grouped by income brackets such as 65,000, 66,000, 67,000, 68,000, 69,000, 70,000, 71,000, 72,000, 73,000, 74,000, 75,000, 76,000, 77,000, 78,000, 79,000.

2022 NEW JERSEY TAX TABLE (NJ-1041)

If Line 24 (New Jersey Taxable Income) Is —			If Line 24 (New Jersey Taxable Income) Is —			If Line 24 (New Jersey Taxable Income) Is —			If Line 24 (New Jersey Taxable Income) Is —			If Line 24 (New Jersey Taxable Income) Is —		
At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:	At Least	But Less Than	Your Tax Is:
80,000			83,000			86,000			89,000			92,000		
80,000	80,050	2,971	83,000	83,050	3,162	86,000	86,050	3,354	89,000	89,050	3,545	92,000	92,050	3,736
80,050	80,100	2,975	83,050	83,100	3,166	86,050	86,100	3,357	89,050	89,100	3,548	92,050	92,100	3,739
80,100	80,150	2,978	83,100	83,150	3,169	86,100	86,150	3,360	89,100	89,150	3,551	92,100	92,150	3,742
80,150	80,200	2,981	83,150	83,200	3,172	86,150	86,200	3,363	89,150	89,200	3,554	92,150	92,200	3,745
80,200	80,250	2,984	83,200	83,250	3,175	86,200	86,250	3,366	89,200	89,250	3,557	92,200	92,250	3,748
80,250	80,300	2,987	83,250	83,300	3,178	86,250	86,300	3,369	89,250	89,300	3,561	92,250	92,300	3,752
80,300	80,350	2,990	83,300	83,350	3,182	86,300	86,350	3,373	89,300	89,350	3,564	92,300	92,350	3,755
80,350	80,400	2,994	83,350	83,400	3,185	86,350	86,400	3,376	89,350	89,400	3,567	92,350	92,400	3,758
80,400	80,450	2,997	83,400	83,450	3,188	86,400	86,450	3,379	89,400	89,450	3,570	92,400	92,450	3,761
80,450	80,500	3,000	83,450	83,500	3,191	86,450	86,500	3,382	89,450	89,500	3,573	92,450	92,500	3,764
80,500	80,550	3,003	83,500	83,550	3,194	86,500	86,550	3,385	89,500	89,550	3,576	92,500	92,550	3,768
80,550	80,600	3,006	83,550	83,600	3,197	86,550	86,600	3,389	89,550	89,600	3,580	92,550	92,600	3,771
80,600	80,650	3,010	83,600	83,650	3,201	86,600	86,650	3,392	89,600	89,650	3,583	92,600	92,650	3,774
80,650	80,700	3,013	83,650	83,700	3,204	86,650	86,700	3,395	89,650	89,700	3,586	92,650	92,700	3,777
80,700	80,750	3,016	83,700	83,750	3,207	86,700	86,750	3,398	89,700	89,750	3,589	92,700	92,750	3,780
80,750	80,800	3,019	83,750	83,800	3,210	86,750	86,800	3,401	89,750	89,800	3,592	92,750	92,800	3,784
80,800	80,850	3,022	83,800	83,850	3,213	86,800	86,850	3,405	89,800	89,850	3,596	92,800	92,850	3,787
80,850	80,900	3,025	83,850	83,900	3,217	86,850	86,900	3,408	89,850	89,900	3,599	92,850	92,900	3,790
80,900	80,950	3,029	83,900	83,950	3,220	86,900	86,950	3,411	89,900	89,950	3,602	92,900	92,950	3,793
80,950	81,000	3,032	83,950	84,000	3,223	86,950	87,000	3,414	89,950	90,000	3,605	92,950	93,000	3,796
81,000			84,000			87,000			90,000			93,000		
81,000	81,050	3,035	84,000	84,050	3,226	87,000	87,050	3,417	90,000	90,050	3,608	93,000	93,050	3,799
81,050	81,100	3,038	84,050	84,100	3,229	87,050	87,100	3,420	90,050	90,100	3,612	93,050	93,100	3,803
81,100	81,150	3,041	84,100	84,150	3,233	87,100	87,150	3,424	90,100	90,150	3,615	93,100	93,150	3,806
81,150	81,200	3,045	84,150	84,200	3,236	87,150	87,200	3,427	90,150	90,200	3,618	93,150	93,200	3,809
81,200	81,250	3,048	84,200	84,250	3,239	87,200	87,250	3,430	90,200	90,250	3,621	93,200	93,250	3,812
81,250	81,300	3,051	84,250	84,300	3,242	87,250	87,300	3,433	90,250	90,300	3,624	93,250	93,300	3,815
81,300	81,350	3,054	84,300	84,350	3,245	87,300	87,350	3,436	90,300	90,350	3,627	93,300	93,350	3,819
81,350	81,400	3,057	84,350	84,400	3,248	87,350	87,400	3,440	90,350	90,400	3,631	93,350	93,400	3,822
81,400	81,450	3,061	84,400	84,450	3,252	87,400	87,450	3,443	90,400	90,450	3,634	93,400	93,450	3,825
81,450	81,500	3,064	84,450	84,500	3,255	87,450	87,500	3,446	90,450	90,500	3,637	93,450	93,500	3,828
81,500	81,550	3,067	84,500	84,550	3,258	87,500	87,550	3,449	90,500	90,550	3,640	93,500	93,550	3,831
81,550	81,600	3,070	84,550	84,600	3,261	87,550	87,600	3,452	90,550	90,600	3,643	93,550	93,600	3,834
81,600	81,650	3,073	84,600	84,650	3,264	87,600	87,650	3,455	90,600	90,650	3,647	93,600	93,650	3,838
81,650	81,700	3,076	84,650	84,700	3,268	87,650	87,700	3,459	90,650	90,700	3,650	93,650	93,700	3,841
81,700	81,750	3,080	84,700	84,750	3,271	87,700	87,750	3,462	90,700	90,750	3,653	93,700	93,750	3,844
81,750	81,800	3,083	84,750	84,800	3,274	87,750	87,800	3,465	90,750	90,800	3,656	93,750	93,800	3,847
81,800	81,850	3,086	84,800	84,850	3,277	87,800	87,850	3,468	90,800	90,850	3,659	93,800	93,850	3,850
81,850	81,900	3,089	84,850	84,900	3,280	87,850	87,900	3,471	90,850	90,900	3,662	93,850	93,900	3,854
81,900	81,950	3,092	84,900	84,950	3,283	87,900	87,950	3,475	90,900	90,950	3,666	93,900	93,950	3,857
81,950	82,000	3,096	84,950	85,000	3,287	87,950	88,000	3,478	90,950	91,000	3,669	93,950	94,000	3,860
82,000			85,000			88,000			91,000			94,000		
82,000	82,050	3,099	85,000	85,050	3,290	88,000	88,050	3,481	91,000	91,050	3,672	94,000	94,050	3,863
82,050	82,100	3,102	85,050	85,100	3,293	88,050	88,100	3,484	91,050	91,100	3,675	94,050	94,100	3,866
82,100	82,150	3,105	85,100	85,150	3,296	88,100	88,150	3,487	91,100	91,150	3,678	94,100	94,150	3,870
82,150	82,200	3,108	85,150	85,200	3,299	88,150	88,200	3,490	91,150	91,200	3,682	94,150	94,200	3,873
82,200	82,250	3,111	85,200	85,250	3,303	88,200	88,250	3,494	91,200	91,250	3,685	94,200	94,250	3,876
82,250	82,300	3,115	85,250	85,300	3,306	88,250	88,300	3,497	91,250	91,300	3,688	94,250	94,300	3,879
82,300	82,350	3,118	85,300	85,350	3,309	88,300	88,350	3,500	91,300	91,350	3,691	94,300	94,350	3,882
82,350	82,400	3,121	85,350	85,400	3,312	88,350	88,400	3,503	91,350	91,400	3,694	94,350	94,400	3,885
82,400	82,450	3,124	85,400	85,450	3,315	88,400	88,450	3,506	91,400	91,450	3,698	94,400	94,450	3,889
82,450	82,500	3,127	85,450	85,500	3,319	88,450	88,500	3,510	91,450	91,500	3,701	94,450	94,500	3,892
82,500	82,550	3,131	85,500	85,550	3,322	88,500	88,550	3,513	91,500	91,550	3,704	94,500	94,550	3,895
82,550	82,600	3,134	85,550	85,600	3,325	88,550	88,600	3,516	91,550	91,600	3,707	94,550	94,600	3,898
82,600	82,650	3,137	85,600	85,650	3,328	88,600	88,650	3,519	91,600	91,650	3,710	94,600	94,650	3,901
82,650	82,700	3,140	85,650	85,700	3,331	88,650	88,700	3,522	91,650	91,700	3,713	94,650	94,700	3,905
82,700	82,750	3,143	85,700	85,750	3,334	88,700	88,750	3,526	91,700	91,750	3,717	94,700	94,750	3,908
82,750	82,800	3,147	85,750	85,800	3,338	88,750	88,800	3,529	91,750	91,800	3,720	94,750	94,800	3,911
82,800	82,850	3,150	85,800	85,850	3,341	88,800	88,850	3,532	91,800	91,850	3,723	94,800	94,850	3,914
82,850	82,900	3,153	85,850	85,900	3,344	88,850	88,900	3,535	91,850	91,900	3,726	94,850	94,900	3,917
82,900	82,950	3,156	85,900	85,950	3,347	88,900	88,950	3,538	91,900	91,950	3,729	94,900	94,950	3,920
82,950	83,000	3,159	85,950	86,000	3,350	88,950	89,000	3,541	91,950	92,000	3,733	94,950	95,000	3,924

2022 NJ-1041 Tax Table

2022 NEW JERSEY TAX TABLE (NJ-1041)

Table with 15 columns for tax amounts (At Least, But Less Than, Your Tax Is) and 5 major bracket sections: 95,000-107,000; 96,000-108,000; 97,000-109,000; 98,000-110,000; 100,000-104,000. Each section contains rows for specific tax values and corresponding tax rates.

2022 New Jersey Tax Rate Schedule

If Taxable Income (line 24) is:		STEP 1 Enter Your Line 24	STEP 2 Multiply Your Line 24 by:	=	STEP 3 Subtract	Your Tax
Over	But not over					
\$ 0	\$ 20,000		× .014	=	\$ 0	=
\$ 20,000	\$ 35,000		× .0175	=	\$ 70.00	=
\$ 35,000	\$ 40,000		× .035	=	\$ 682.50	=
\$ 40,000	\$ 75,000		× .05525	=	\$ 1,492.50	=
\$ 75,000	\$ 500,000		× .0637	=	\$ 2,126.25	=
\$ 500,000	\$1,000,000		× .0897	=	\$15,126.25	=
\$ 1,000,000	and over		× .1075	=	\$32,926.25	=

NJ TaxTalk

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

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

TaxTalk — Topic Codes

NJ INCOME TAX INFORMATION FOR INDIVIDUALS

Filing Your New Jersey Return

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

- 115 Nonresidents Selling Real Property in New Jersey – Estimated Tax Payment Requirements
- 116 Mailing Your Return With Refunds or No Tax Due
- 118 Mailing Your Return With Payments Due
- 119 Mailing Your Property Tax Credit Application Only (Without NJ-1040 Tax Returns)
- 120 How to Pay

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- 122 Filing Status
- 123 Civil Union Partners
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- 138 Reporting Wages
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- 143 Reporting a Gain From the Sale of a Principal Residence (Main Home)
- 144 Reporting Net Profits From Your Business
- 145 Reporting Distributive Share of Partnership Income
- 146 Reporting Net Pro Rata Share of S Corporation Income
- 147 Use Tax Due on Out-of-State Purchases
- 148 Withholdings and Payments
- 150 Claiming Credit for Income or Wage Tax Paid to Another Jurisdiction
- 152 Claiming Excess Unemployment and Disability

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- 156 Pension Exclusion
- 157 Employer Post-Retirement Contributions to Section 403(b) Plan
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- 160 Establishing Your Roth IRA
- 162 Qualified Distributions From a Roth IRA
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- 231 ANCHOR Benefit Amounts
- 233 How to Check the Status of Your ANCHOR Benefit

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- 218 Eligibility Requirements
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- 401 How to File Taxes and Fees by Phone or Online
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- 412 Reporting and Remitting NJ Income Tax Withheld
- 414 Reconciling Tax Withheld With Form NJ-W-3
- 416 Employee's Withholding Allowance Certificates, Forms W-4 and NJ-W-4
- 420 Withholding New Jersey Income Taxes
- 421 Withholding New Jersey Income Taxes for Contractor Services
- 422 Penalties, Interest & Collection Fees

Sales and Use Tax Information for Businesses

- 424 Collecting Sales Tax
- 426 Use Tax
- 428 Annual Use Tax
- 429 New Jersey Sales and Use Tax EZ File Systems for Filing Forms ST-50/ST-51
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- 432 Pay Your Taxes Electronically
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- 454 Domestic Security Fee
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- 458 Litter Control Fee
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- 704 Fair Lawn Office
- 705 Freehold Office
- 706 Newark Office
- 708 Galloway Office
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- 720 CATCH Program

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- 722 Inheritance and Estate Tax

When You Need Information

by phone...

Call our Automated Tax Information System

1 (800) 323-4400 or (609) 826-4400.

Touch-tone phones only.

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

Contact our Customer Service Center

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

Deaf, Hard of Hearing, Deaf-Blind, Speech Disability

Visit njrelay.com or call 711.

online...

Visit the New Jersey Division of Taxation Website

Many State tax forms and publications are available on our website: nj.gov/taxation

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

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

Subscribe to *NJ Tax E-News*, the Division of Taxation's online information service, at: nj.gov/treasury/taxation/listservice.shtml

in person...

Visit a New Jersey Division of Taxation Regional Information Center

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

To Get Forms...

- Call New Jersey's Forms Request System at 1 (800) 323-4400 or (609) 826-4400. Touch-tone phones only.
- Visit our website at: nj.gov/treasury/taxation/prntgit.shtml
- Write to: NJ Division of Taxation
Taxpayer Forms Services
PO Box 269
Trenton NJ 08695-0269

Who Can Help...

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

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

Paperless Filing

You can use NJ E-File to file Form NJ-1041 for 2022 electronically. Use tax software you purchase, go to a tax preparation website, or have a tax preparer file the return for you.

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