New Jersey

2016

Fiduciary Income Tax Return

2016 New Jersey Income Tax Fiduciary Return

What You Need to Know:

- Use only blue or black ink when completing your forms.
- Do not staple, paper clip, tape, or use any other fastening device.
- Make sure all numbers entered on these forms are placed within the boundaries of each box. Do not use dollar signs or dashes.

Print or type numbers as follows:

1	2	3	4	5	6	7	8	9	0

Payment Voucher (Form NJ-1041-V)

Use the payment voucher (Form NJ-1041-V) only if tax is owed on the 2016 return and the tax is being paid by check or money order. Do not send in the payment voucher if requesting a refund and/or credit on the 2016 return. Mail the payment voucher with your check or money order in the same envelope with the tax return.

Paying by E-Check or Credit Card

You may pay your 2016 New Jersey income taxes or make a payment of estimated tax for 2017 by electronic check (e-check) or credit card (Visa, American Express, MasterCard or Discover). See "Payment of Tax" on page 2. If you pay the tax due by e-check or credit card, do not send in the payment voucher.

Extension Application (Form NJ-630)

See page 3 for information on filing an application for extension of time to file the income tax return. Mail the completed extension application and any related payment to the address on the front of Form NJ-630.

NOTE: You may file a request for a five-month extension online (www.njtaxation.org) until 11:59 p.m. on April 18, 2017. If you are required to make a payment with your online extension application, **you must make the payment by e-check or credit card.**

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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 shall be computed 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 26.

***Resident estate or trust* means:**

(1) The estate of a decedent who at his 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 his 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 his permanent home—the place to which he intends 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 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 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 is also taxable to the grantor for New Jersey income tax purposes. (See the line-by-line instructions for distributions.)

A resident estate or trust does not include charitable trusts or trusts that are part of a pension or profit-sharing plan. 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 in which such income is received. 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

continued

Who Must File a Return - continued

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 exceeding $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 TO BE COVERED BY RETURN

The 2016 return filed by an administrator or an executor of an estate must cover the period from January 1, 2016, or fiscal year beginning in 2016, or the date of death of decedent (if death occurred after January 1, 2016) to the end of the tax year selected by the fiduciary when appropriate. The 2016 return filed by a trustee of a trust must cover the period beginning January 1, 2016.

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 AND WHERE 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.

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

PAYMENT OF TAX

The balance of tax due must be paid in full by the original due date of the return. If the amount due is less than $1, no payment is required. New Jersey income tax payments for tax year 2016 as well as estimated tax payments for 2017 may be made by check or money order, electronic check (e-check), or credit card.

Check or Money Order. Make the check or money order payable to "State of New Jersey - TGI" and write the Federal employer identification number on it. Enter the payment for the balance due in the appropriate boxes on the payment voucher (Form NJ-1041-V). Send the check or money order and the payment voucher in the same envelope as the NJ-1041 return.

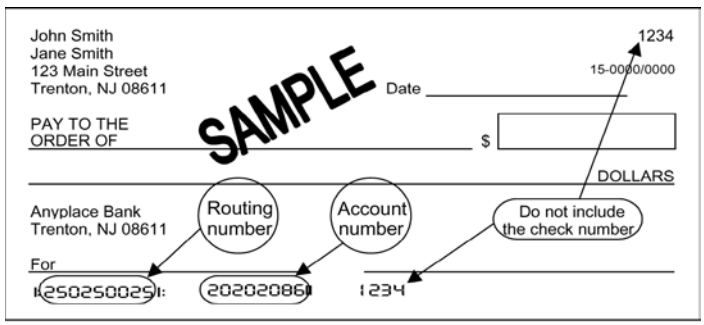
Do not include in the same check or money order the amount due for tax year 2016 and the first installment of estimated taxes for 2017. Use a separate check or money order for each payment. Send the 2017 estimated tax payment with an NJ-1040-ES voucher to the address indicated on that payment voucher. **Do not include the estimated tax payment with the 2016 fiduciary return.**

Electronic Check (e-check). This option is available on the Division's website (www.njtaxation.org). Taxpayers who do not have Internet access can pay by e-check by contacting the Division's Customer Service Center or visiting a Regional Office (see back cover). Do not send in the payment voucher (Form NJ-1041-V) when paying by e-check.

NOTE: E-check payments made using an account that is funded from a financial institution outside the United States will not be accepted.

When using e-check on the web, you will need the Federal employer identification number, the date of the decedent's death or the date the trust was created, your bank's routing number, and your account number to make a payment.

Credit Card. A Visa, American Express, MasterCard, or Discover credit card may be used to pay online (www.njtaxation.org) 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 Office (see back cover). Fees apply when paying by credit card. The fee is added to the actual tax payment. Do not send in the payment voucher (Form NJ-1041-V) when paying by credit card.



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.

EXTENSION OF TIME TO FILE

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

Five-Month Extension

You may receive a five-month extension of time to file your New Jersey Gross Income Tax Fiduciary Return. An application for an extension of time to file is accepted only if at least 80% of the tax liability computed on Line 28 of your Form NJ-1041 when filed is paid in the form of withholdings, estimated, or other payments by the original due date, **and**

1. **Federal extension filed.** A copy of your Federal Application for Automatic Extension is enclosed with your final return and the box at the top of Form NJ-1041 is checked (or your confirmation number is entered in the space provided at the top of Form NJ-1041 if the extension application or payment was filed online or by phone); **or**
2. **No Federal extension filed.** You file a request for a five-month extension on Form NJ-630, Application for Extension of Time to File New Jersey Gross Income Tax Return, by the original due date of the return. Taxpayers who file Form NJ-630 will not receive an approved copy. We will notify you only if the request is denied, but not until after the return is actually filed.

NOTE: If a Federal extension is filed, Form NJ-630 must still be filed by the original due date if you are required to make a payment to satisfy the 80% requirement.

If you fail to satisfy the requirements outlined for an extension of time to file, or you fail to file your return by the extended due date, your extension will be denied and penalties and interest will be imposed from the original due date of the return. (See "Penalties, Interest, and Collection Fees" on page 4.)

ACCOUNTING METHOD

A taxpayer's accounting method for New Jersey income tax shall be the same as the accounting method used for Federal income tax purposes. Income must be recognized and reported in the same period as it is recognized and reported for Federal income tax purposes.

CHANGES IN FEDERAL INCOME TAX

Report to the New Jersey Division of Taxation any change or correction in Federal taxable income as reported on your Federal fiduciary income tax return, whether resulting from the filing of any amended Federal return or otherwise, within 90 days after filing such return or final determination of such change by the Internal Revenue Service. Similarly, if an amended Federal return is filed, an amended New Jersey return must be filed within 90 days.

AMENDED RETURN

The fiduciary should carefully follow the instructions when completing the tax return. Before filing the return, the fiduciary should make sure all of the income has been properly reported and any credits for which the estate or trust is eligible have been claimed. However, if after the return has been filed the fiduciary discovers that he failed to report income or erroneously claimed credits or did not claim credits for which the estate or trust was eligible, the error may be corrected by filing an amended return. The fiduciary should file a new return, clearly marked "AMENDED RETURN," in which the correct tax or refund is shown.

If an error is discovered that will result in a refund of tax, the amended Form NJ-1041 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, in order to receive a refund. (A return filed before the due date or extended due date is considered to be filed on such due date or extended due date.)

ESTIMATED TAX PAYMENTS

Certain estates and trusts are required to file Form NJ-1040-ES and make quarterly estimated tax payments for any tax year in which the estimated tax of the estate or trust is expected to exceed $400. Estimated tax means the projected amount of New Jersey income tax liability for the tax year after subtracting allowable credits. Instructions for computing the estimated tax and making estimated payments are included with Form NJ-1040-ES. Failure to file a declaration of estimated tax or to pay all or any part of an installment of estimated tax will result in interest charges on the underpayment.

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.

Underpayment of Estimated Tax

If all estimated tax payments are not made as required, Form NJ-2210, Underpayment of Estimated Tax by Individuals, Estates or Trusts, should be completed to determine if interest is due and if so, to calculate the amount.

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

NAME AND FEDERAL EMPLOYER IDENTIFICATION NUMBER

The name and Federal employer identification number **must** be entered on all schedules accompanying the return. Also, if there is a balance due with the return, place the Federal employer identification number on the remittance.

PRIVACY ACT NOTIFICATION

The Federal Privacy Act of 1974 requires all agencies requesting information from individuals to inform them why the request is being made and how the information is being used. The Division of Taxation uses the Federal employer identification number primarily to account for and give credit for tax payments. It is also used in the administration and enforcement of all tax laws for which we are responsible.

ROUNDING OFF TO WHOLE DOLLARS

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

GUBERNATORIAL ELECTIONS FUND

A fiduciary may designate as a contribution to the Gubernatorial Elections Fund the sum of $1. The designation of a contribution to this fund does not increase the tax liability or reduce the amount of any possible refund.

SIGNATURE AND DATE

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.

Preparer Authorization

Because of the strict provisions of confidentiality, Division of Taxation personnel may not discuss your return or enclosures with anyone other than you without your written authorization. If, for any reason, you want a Division of Taxation representative to discuss your tax return with the individual who signed the return as "Preparer Other than Fiduciary," we must have your permission to do so. To authorize the Division of Taxation to discuss your return and enclosures with your "Preparer Other than Fiduciary," check the box above the preparer's signature line.

Tax Preparers

Any person who prepares a taxpayer's return for a fee must sign as "Preparer" and enter his or her social security number or Federal preparer tax identification number. Returns prepared by a firm or corporation should be signed by the individual preparer and should include the name of the firm or corporation. The individual preparer's social security (tax identification) number must be included, as well as the Federal employer identification number of the firm or corporation. Any tax preparer who fails to sign the return or provide the assigned tax identification number shall be liable for a $25 penalty for each such failure.

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

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 below his or her signature on your return to indicate that Form NJ-1040-O is enclosed.

PENALTIES, INTEREST, AND COLLECTION FEES

1. Late Filing Penalty - 5% per month or fraction thereof for each month of delinquency up to a maximum of 25% of the balance of the tax due with the return. In addition, the law allows a $100 per month (or fraction of a month) penalty.
2. Late Payment Penalty - 5% of the outstanding tax balance may be imposed.
3. Interest - 3% above the prime rate for every month or fraction of a month the tax is unpaid, compounded annually. At the end of each calendar year, any tax, penalties, and interest remaining due (unpaid) will become part of the balance on which interest is charged.
4. Collection Fees - In addition, if a tax bill is sent to our collection agency, a referral cost recovery fee of 10.7% 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.

NAME, ADDRESS, AND IDENTIFICATION NUMBER

Print or type the name of the estate or trust, the name and title of the fiduciary, and complete address with the 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 through 4 - Residency Status

Indicate the residency status of the estate or trust by checking the appropriate box provided at each line. Also indicate in the space provided the date of 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 provided and indicate the date of such closing or termination. Also write "FINAL RETURN" at the top of the form.

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 must also complete Schedule E to report their income from New Jersey sources. See the instructions for Schedule E on page 11.)

Important: Net losses in one category of income cannot be applied against income or gains in another on Form NJ-1041. In the case of a net loss in any category, enter "0" for that category. Under New Jersey law, no carryback or carryover of losses is permitted when reporting income on Form NJ-1041.

Line 6 - Interest

Report all taxable interest from all sources, including savings and loan associations, credit unions, bank deposits, bonds, certificates of deposit, interest-bearing checking accounts, life insurance dividends, etc. Interest derived from sources held outside New Jersey is includable in gross income.

Interest received from Ginnie Maes, Fannie Maes, and Freddie Macs is taxable since these securities are not direct obligations of the Federal government. Interest income received from repurchase agreements is taxable to the investor regardless of the nature of the underlying obligation. Interest on obligations of other states and their political subdivisions is subject to tax, as is the interest on obligations of the District of Columbia.

Distributions from Coverdell education savings accounts (ESAs), but only the earnings portion, are also includable in gross income.

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.

For New Jersey income tax purposes, a forfeiture penalty resulting from an early withdrawal of a time deposit account is considered a loss that may be used to offset interest income.

Interest to be Reported on Other Lines. Interest that was earned and paid to a sole proprietorship, a partnership, an S corporation, or an estate or trust, is not included on Line 6. The estate's or trust's portion of the interest from these sources will be included as follows:

- *Sole proprietorship:* Schedule NJ-BUS-1, Part I
- *Partnership:* Schedule NJ-BUS-1, Part III
- *S Corporation:* Schedule NJ-BUS-1, Part IV
- *Estate or Trust:* Form NJ-1041, Line 13 (Grantor Trusts, see the instructions for Schedule B, Line 43)

NOTE: Interest paid or deemed to have been paid to the estate or trust by a partnership or S corporation and reported on Form 1099 must be included as interest on Line 6.

For more information regarding the reporting of partnership income or S corporation income and distributions, see Tax Topic Bulletins GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*.

Tax-Exempt Interest Income. In the space provided, report all tax-exempt interest as well as exempt interest dividends from a New Jersey qualified investment fund. If exempt interest is more than $10,000, you must include an itemized schedule detailing the amount received from each source.

New Jersey tax-exempt interest income includes interest from obligations of the State of New Jersey or any of its political subdivisions, direct Federal obligations such as U.S. Savings Bonds and Treasury Bills, Notes and Bonds, Sallie Maes, CATS, TIGRs, certain distributions from "New Jersey Qualified Investment Funds," and distributions paid by mutual funds to the extent the distributions are attributable to interest earned on Federal obligations.

A New Jersey qualified investment fund is a regulated investment company in which at least 80% of the underlying investments are obligations issued either directly by the Federal government or by the State of New Jersey or any of its political subdivisions.

continued

Line 6 - Interest - continued

If you received a distribution from a qualified investment fund, you may exclude from income only the portion that is attributable to qualified exempt obligations. A fund that is a qualified investment fund for New Jersey purposes should notify its shareholders by February 15 as to the portion of each distribution that may be excluded from income.

Line 7 - Dividends

Enter on this line the amount of dividends received during the tax year from investments (e.g., from stocks, mutual funds) or other income-producing activities that do not constitute a trade or business. The total amount of 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.

Dividends to be Reported on Other Lines. Dividends that were earned and paid to a sole proprietorship, a partnership, an S corporation, or an estate or trust, are not included on Line 7. The estate's or trust's portion of the dividends from these sources will be included as follows:

- *Sole proprietorship:* Schedule NJ-BUS-1, Part I
- *Partnership:* Schedule NJ-BUS-1, Part III
- *S Corporation:* Schedule NJ-BUS-1, Part IV
- *Estate or Trust:* Form NJ-1041, Line 13 (Grantor Trusts, see the instructions for Schedule B, Line 43)

For more information regarding the reporting of partnership income or S corporation income and distributions, see Tax Topic Bulletins GIT-9P, *Income From Partnerships*, or GIT-9S, *Income From S Corporations*.

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

Distributions not out of earnings and profits of a corporation that are a return of investment or capital in the company are sometimes referred to as tax-free distributions or nontaxable capital distributions. Such distributions are a return of capital, reduce the basis of the stock or investment, and are not taxable until the basis in the stock or investment is fully recovered. To the extent that a return of capital (when added to other distributions received in the past) exceeds the investment in the stock or security, it is included in income as a capital gain on Line 9.

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 New Jersey Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on Line 8 the amount of net profits from business from Line 4 of Part I. **If the amount on Line 4 is a loss, enter "0" on Line 8.** Enclose Schedule NJ-BUS-1 and a copy of the Federal Schedule C or F for each business with the return (see page 11).

Line 9 - Net Gains or Income From Disposition of Property

Enter on this line the amount from Schedule A, Line 42. 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. **If the amount on Line 42 is a loss, enter "0" on Line 9** (see page 9).

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

Complete Part II of New Jersey Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on Line 10 the amount of net income from Line 4 of Part II. **If the amount on Line 4 is a loss, enter "0" on Line 10.** Enclose Schedule NJ-BUS-1 and a copy of Federal Schedule E with the return (see page 12).

Line 11 - Distributive Share of Partnership Income

Complete Part III of New Jersey Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on Line 11 the distributive share of partnership income from Line 4 of Part III. **If the amount on Line 4 is a loss, enter "0" on Line 11.** 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 (see page 13).

Line 12 - Net Pro Rata Share of S Corporation Income

Complete Part IV of New Jersey Schedule NJ-BUS-1, Business Income Summary Schedule, and enter on Line 12 the net pro rata share of S corporation income from Line 4 of Part IV. **If the amount on Line 4 is a loss, enter "0" on Line 12.** 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 NJK-1, a copy of the Federal Schedule K-1 must be enclosed (see page 13).

Line 13 - Other Income

Enter on this line the amount of 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

Enter on this line the total of Lines 6, 7, 8, 9, 10, 11, 12, and 13. 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 need be filed. If the return is being filed only to obtain a refund of estimated payments made and/or other credits, complete Schedule B, Beneficiaries' Shares of Income, and Line 15 and then continue completing the return at Line 31.

Line 15 - Deduction for Distributions to Beneficiaries

Enter on this line the amount from Schedule B, Line 44A (see page 10).

Line 16 - Total Income

Subtract Line 15 from Line 14 and enter the result on Line 16.

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 11.)

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 on this line 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 on Line 18. The exemption allowable on returns that cover less than a full calendar year is limited to that percent of $1,000 that the total number of months within a taxpayer's tax year bears to 12. For this calculation, 15 days or more constitutes a month.

Line 19 - Health Enterprise Zone Deduction

Eligible taxpayers engaged in providing "primary care" medical and/or dental services at a qualified practice located in or within five miles of a designated Health Enterprise Zone (HEZ) enter the amount of their HEZ deduction on Line 19. Partners and S corporation shareholders of a qualified practice enter the HEZ deduction amount listed on Schedule NJK-1, Form NJ-1065, or Schedule NJ-K-1, Form CBT-100S. Sole proprietors must enclose a schedule with the return showing how they calculated the amount of their HEZ deduction for Line 19. For information on eligibility requirements and how to calculate 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 either Part I, II, III, or IV, 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, Alternative Business Calculation Adjustment. Enter on Line 20 the amount from Schedule NJ-BUS-2, Line 11.

Enclose a copy of Schedule NJ-BUS-2 with the return and retain a completed copy. **The estate or trust may need the information from this schedule to complete the return in future years.**

Line 21 - Total Deductions and Exemption

Enter on this line the total of Lines 17, 18, 19, and 20.

Line 22 - Taxable Income

Subtract total of deductions and exemption (Line 21) from total income (Line 16) and enter the result here.

Line 23 - Taxable Income

Enter on Line 23 the taxable income from Line 22, Page 1.

NONRESIDENT ESTATES AND TRUSTS ONLY:

Line 24 - Tax on Amount on Line 23

Compute the tax on the amount on Line 23 by using one of the following methods:

Tax Table. If your taxable income is less than $110,000, you may use the New Jersey Tax Table on page 16 or the New Jersey Tax Rate Schedule on page 24 to find your tax. After you have found your tax, enter the amount on Line 24.

Tax Rate Schedule. You must use the New Jersey Tax Rate Schedule on page 24 if your taxable income is $110,000 or more. After you have calculated your tax, enter the amount on Line 24.

Line 25 - Income Percentage

To figure your income percentage, enter the amounts from Line 16a and Line 16 in the spaces provided. 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, however, the income percentage can exceed 100%.

NOTE: 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 (Line 16a) ÷ $40,000 (Line 16).

Line 26 - Tax

- **RESIDENT ESTATES AND TRUSTS**

  Compute your New Jersey tax by using one of the following methods:

  Tax Table. If your taxable income (Line 23) is less than $110,000, you may use the New Jersey Tax Table on page 16 or the New Jersey Tax Rate Schedule on page 24 to find your tax. After you have found your tax, enter the amount on Line 26.

continued

Line 26 - Tax - continued

Tax Rate Schedule. You must use the New Jersey Tax Rate Schedule on page 24 if your taxable income is $110,000 or more. After you have calculated your tax, enter the amount on Line 26.

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 24 by the income percentage on Line 25 and enter the result on Line 26. This is your New Jersey tax.

Line 27 - Credit for Income or Wage Taxes Paid by New Jersey Estates or Trusts to Other Jurisdictions

Enter on this line the amount of credit allowed from Schedule C, Line 49.

Line 28 - Balance of Tax

Subtract Line 27 from Line 26 and enter the result on Line 28.

Line 29 - Sheltered Workshop Tax Credit

Enter on Line 29 your Sheltered Workshop Tax Credit for the current year from Part IV, Line 12 of Form GIT-317. Enclose a copy of Form GIT-317 with the return and retain a completed copy.

Line 30 - Balance of Tax

Subtract Line 29 from Line 28 and enter the result on Line 30.

Line 31 - New Jersey Income Tax Previously Paid

Enter on this line the total of estimated payments made for 2016, including any payments made in connection with the sale or transfer of real property in New Jersey (enclose a copy of Form GIT/REP-1, Nonresident Seller's Tax Declaration, with the return); any 2015 overpayment credited to 2016; any amount paid to qualify for an extension of time to file; and any payments made by an S corporation on behalf of a nonresident/nonconsenting shareholder.

Do not include tax paid on behalf of the estate or trust by partnership(s) on this line. It must be reported on Line 32a.

Tax Paid on Your Behalf by Partnership(s) (Line 32a–c)

Line 32a. Enter on Line 32a the total amount of New Jersey income tax paid on behalf of the nonresident estate or trust by partnership(s), as shown on line 1, Part III of Schedule NJK-1 (Form NJ-1065) and tax paid by partnership(s) and distributed by an estate or trust to you, as shown in Part II of your Schedule NJK-1 (Form NJ-1041) from the estate or trust. Enclose a copy of each Schedule NJK-1.

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 32b. Enter on Line 32b the amount from Schedule B, Line 44C.

Line 32c. Subtract Line 32b from Line 32a and enter the result on Line 32c.

Line 33 - Total New Jersey Income Tax Withheld

Enter on Line 33 the total New Jersey income tax withheld, as shown on any W-2, W-2G, and/or 1099 statement(s) 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.

Form W-2. The W-2 must indicate the amount of New Jersey tax withheld and the "State" box must indicate that the tax withheld was New Jersey income tax. Enclose the state copy of each withholding statement (W-2, W-2G).

Form 1099. Enter on Line 33 the total amount of New Jersey income tax withheld, if any, shown on those statements. **Enclose the state copy of Form 1099 with the return only if New Jersey income tax was withheld.**

DO NOT INCLUDE ON LINE 33:

- Tax paid on behalf of the nonresident estate or trust by partnership(s). Report on Line 32a.
- Estimated payments made in connection with a sale or transfer of real property in New Jersey. Report on Line 31.
- Payments made by an S corporation on behalf of a nonresident/nonconsenting shareholder. Report on Line 31.

Important: If a person received income in 2016 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 33 amounts withheld from income of a deceased taxpayer.

Line 34 - Total Payments and Credits

Enter on this line the total of Lines 31, 32c, and 33.

Balance of Tax Due or Overpayment (Lines 35 and 36)

If the balance of tax after credit (Line 30) is larger than total payments and credits (Line 34), subtract Line 34 from Line 30 and enter this amount on Line 35. (See "Payment of Tax" on page 2.)

If the total payments and credits (Line 34) are larger than the balance of tax after credit (Line 30), subtract Line 30 from Line 34 and enter the result on Line 36.

Line 37 - Credit to 2017 Tax

Enter on Line 37 the amount of overpayment from Line 36 you wish to credit to 2017.

Line 38 - Refund

Subtract Line 37 from Line 36. Enter the result on Line 38. This is the amount to be refunded.

SCHEDULE A - Net Gains or Income From Disposition of Property

Line 39 - List of Transactions

Enter in the spaces provided all net gains or income less net losses derived from the sale, exchange, or other disposition of property, including real or personal property, whether tangible or intangible, taxable under New Jersey law.

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 31. Enclose a copy of Form GIT/REP-1, Nonresident Seller's Tax Declaration, with the return.

NOTE: Certain gains or losses from the disposition of property owned by a business (sole proprietorship, partnership, or S corporation) or an estate or trust must be reported in other income categories on Form NJ-1041 — not on Schedule A. See "Gains/Losses to be Reported on Other Lines" below before completing Schedule A.

The basis to be used for computing gain or loss is the cost or adjusted basis determined for Federal income tax purposes. New Jersey income tax law has uncoupled from certain changes in Federal depreciation and expense deduction limits. A New Jersey depreciation adjustment may be required for assets placed in service on or after January 1, 2004. Complete the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP to calculate the adjustment. In listing the gain or loss on disposition of rental property, the New Jersey adjustment from Worksheet GIT-DEP, line 6 must be taken into consideration. Retain the completed worksheet for the records of the estate or trust.

The New Jersey allowable IRC Section 199 deduction must be calculated on Form 501-GIT, Domestic Production Activities Deduction. The result should be taken into consideration in calculating the gain or loss on disposition of applicable property.

Complete Liquidation. If the estate or trust had an interest in a partnership, a sole proprietorship, or an S corporation that sold or disposed of virtually all of its assets in conjunction with the ***complete liquidation*** of the entity, then 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 as net gains or income from the disposition of property.

If an interest in a partnership, sole proprietorship, or rental property was sold, you may be required to use a New Jersey adjusted basis. If shares in an S corporation were sold, you ***must*** use the New Jersey adjusted basis. The gain or loss from the sale or liquidation of a sole proprietorship, a partnership interest, or shares of S corporation stock must be reported as net gains or income from disposition of property on Schedule A.

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

All capital gains are taxed at their full amount. Thus, you may deduct Federal passive losses in full in the year incurred, provided that there is a gain within the same category of income. No preferential treatment is given to any capital gain.

All gains derived from installment sales must be reported in the same tax year as reported for Federal income tax purposes. If the New Jersey basis differs from the Federal basis, a New Jersey installment sale calculation must be made and the New Jersey gain must be reported. If the spaces provided are not sufficient, enclose a statement with the return. Enclose a copy of Federal Schedule D.

Gains/Losses to be Reported on Other Lines. A gain or loss from the disposition of property owned by a business or an estate or trust *is not reported on Schedule A.* The estate's or trust's portion of the gain or loss from these sources will be included as follows:

- *Sole proprietorship:* Schedule NJ-BUS-1, Part I
- *Partnership:* Schedule NJ-BUS-1, Part III
- *S Corporation:* Schedule NJ-BUS-1, Part IV
- *Estate or Trust:* Form NJ-1041, Line 13 (Grantor Trusts, see the instructions for Schedule B, Line 43)

Line 40 - Capital Gains Distributions

Enter on this line the total amount of all capital gains distributions.

Line 41 - Other Net Gains

Enter on this line the total amount of net gains or income less net losses from disposition of property not included on Lines 39 and 40.

Line 42 - Net Gains

Enter on this line the total of Lines 39, 40, and 41. Also enter this amount on Page 1, Line 9. If this amount is a loss, enter "0."

SCHEDULE B - Beneficiaries' Shares of Income

Line 43 - Beneficiaries' Shares of Income

Enter in the spaces provided 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

continued

Schedule B - continued

Jersey source income distributed or required to be distributed. Do not include distributions of New Jersey tax-exempt income or corpus distributions. Also enter in Column C 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.** No entry should be made in Column C for a New Jersey resident beneficiary or grantor. If the spaces provided are not sufficient, enclose a statement with the return. Enclose a copy of New Jersey Schedule NJK-1(s).

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. The following instructions should be followed:

Line 43 - 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 44C should be listed on Line 32a and on Line 32c and can only be refunded to the nonresident trust. Enter the amount on Line 44A on Line 15. Line 16 (Total Income) should equal zero ("0").

Line 44A - Total Distributions to Beneficiaries

Enter on this line the total of the income distributed or distributable. Also enter this amount on Page 1, Line 15.

Line 44B - New Jersey Source Income Distributed

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

Do not enter an amount on this line 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, such income must be included in Column A.

Line 44C - Tax Paid on Behalf of Estate or Trust by Partnerships and Distributed

Enter on this line 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 Page 2, Line 32b.

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 tax credit against its New Jersey tax if its income is from sources outside New Jersey and is subject to both New Jersey income tax and the income tax or wage tax imposed by another state of the United States or political subdivision of such state or by the District of Columbia. The fiduciary must complete this schedule to be allowed the credit.

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 retain 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. If the fiduciary return is audited, the taxpayer will be asked to submit copies of these or other documents.

Line 45 - Income Properly Taxed by Both New Jersey and Other Jurisdiction

Enter on this line 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 and also reported on the New Jersey return and included in Schedule C, Line 46. Do not combine the same income subject to tax by more than one jurisdiction. Income subject to tax by foreign countries *cannot* be included in Line 45.

Line 46 - Income Subject to Tax by New Jersey

Enter on this line the amount of income taxed by New Jersey from Page 1, Line 16 (Total Income).

Line 47 - Maximum Allowable Credit

To compute the amount to be entered on this line, divide the income taxed by New Jersey (Schedule C, Line 46) into income taxed by the other jurisdiction (Schedule C, Line 45) and multiply the result by the New Jersey tax (Page 2, Line 26). This is the amount of maximum allowable credit.

Line 48 - Income Tax Paid to Other Jurisdiction

Enter on this line the total amount of income or wage tax paid to the other jurisdiction on the amount of income indicated at Schedule C, Line 45.

Line 49 - Credit Allowed

Enter on this line the *lesser* of Schedule C, Line 47 (maximum allowable credit) or Schedule C, Line 48 (income or wage tax paid to other jurisdiction). Also enter this amount on Page 2, Line 27.

For more information on claiming a credit for taxes paid to another jurisdiction, see Tax Topic Bulletins GIT-3W, *Credit for Taxes Paid to Other Jurisdictions (Wage Income),* and GIT-3B, *Credit for Taxes Paid to Other Jurisdictions (Business/Nonwage Income).*

SCHEDULE 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 14.)

SCHEDULE E - New Jersey Income of Nonresident Estates and Trusts

The New Jersey income tax liability of a nonresident estate or trust is based on the percentage of its total income that comes from New Jersey sources. Tax is computed on income from all sources and then prorated according to the ratio that New Jersey income bears to income from both inside and outside New Jersey.

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 figures reported on the Federal return.

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

Income From New Jersey Sources (Lines 1–8)

For each of the various categories of income, enter the portion of the estate's or trust's income received during the tax year 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 will not be 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, such income must be included 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 on Page 3 of Form NJ-1041.

Line 9 - Total Income From New Jersey Sources

Enter on Line 9 the total of Lines 1–8.

Line 10 - New Jersey Source Income Distributed to Beneficiaries

Enter on Line 10 the amount from Schedule B, Line 44B (total New Jersey source income distributed to beneficiaries).

Line 11 - New Jersey Income

Subtract Line 10 from Line 9. Enter the result here and on Page 1, Line 16a.

2016 Schedule NJ-BUS-1

PART I - Net Profits From Business

Use Part I to report the net profits or loss from the operation of a business, trade, profession, or other activity carried on by the estate or trust after provision for all costs and expenses incurred in the conduct thereof, determined either on a cash or accrual basis in accordance with the method of accounting used for Federal income tax purposes. If the spaces provided are not sufficient, enclose a statement with the return listing any additional businesses and the related profit or loss along with Schedule NJ-BUS-1. Adjustments should be made to Federal Schedule C or F to comply with the New Jersey income tax law.

- Add any amounts deducted for taxes based on income.
- Add interest from states or political subdivisions outside New Jersey that were not reported for Federal purposes.
- Add interest and dividends that were derived by the trade or business.
- Add or subtract income or losses derived by the 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, not including New Jersey exempt securities.
- Subtract interest that was taxable for Federal purposes but is exempt for New Jersey purposes.
- Subtract the remaining meal and entertainment expenses (that were disallowed on the Federal return).
- Deduct your qualified contributions to a self-employed 401(k) plan. Contributions to a plan in excess of the Federal limits, which are not an allowable deduction for Federal tax purposes, are also not deductible for New Jersey purposes.
- Add or subtract the net adjustment from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, Part 1, line 7. Retain the completed worksheet for your records.
- Subtract the New Jersey allowable IRC Section 199 deduction, which must be calculated on Form 501-GIT, Domestic Production Activities Deduction.

continued

Schedule NJ-BUS-1 - continued

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.

In order 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

Business Name. Enter the name of each business as listed on Federal Schedule C or F.

Social Security Number/Federal EIN. Enter the social security number or Federal employer identification number of each business.

Profit or (Loss). Enter the profit or (loss) for each business as adjusted for New Jersey purposes.

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

PART II - Net Gains or Income From Rents, Royalties, Patents, and Copyrights

Use Part II to report net gains or income less net losses from rents, royalties, patents, and copyrights as reported on the Federal income tax return of the estate or trust for the taxable period. If the spaces provided are not sufficient, enclose a statement with the return listing any additional property and income or loss along with Schedule NJ-BUS-1.

NOTE: Certain net gains or losses from rents, royalties, patents, and copyrights from property owned by a business (sole proprietorship, partnership, or S corporation) or an estate or trust must be reported in other income categories on Form NJ-1041 — not in Part II, Schedule NJ-BUS-1. See "Gains/Losses to be Reported on Other Lines" below before completing Part II.

New Jersey income tax law has uncoupled from certain changes in Federal depreciation and expense deduction limits. A New Jersey depreciation adjustment may be required for assets placed in service on or after January 1, 2004. Complete the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP to calculate the adjustment.

The New Jersey allowable IRC Section 199 deduction must be calculated on Form 501-GIT, Domestic Production Activities Deduction. The result should be taken into consideration in calculating the net gain, income, or loss resulting from the rental of applicable property.

The New Jersey Gross Income Tax Act does not distinguish between active and passive losses, nor does it authorize carryback or carryforward of such losses when reporting income on Form NJ-1041. Thus, Federal passive losses may be deducted in full in the year incurred, provided that there is a gain within the same category of income.

Gains/Losses to be Reported on Other Lines. Net gains or losses from rents, royalties, patents, and copyrights from property owned by a business or an estate or trust *are not reported in Part II.* The estate's or trust's portion of the net gains or losses from these sources will be included as follows:

- *Sole proprietorship:* Schedule NJ-BUS-1, Part I
- *Partnership:* Schedule NJ-BUS-1, Part III
- *S Corporation:* Schedule NJ-BUS-1, Part IV
- *Estate or Trust:* Form NJ-10401, Line 13 (Grantor Trusts, see the instructions for Schedule B, Line 43)

Lines 1-3

Source of Income or Loss. Enter the property name or description. If the property is rental real estate, enter the physical address of the property.

Social Security Number/Federal EIN. Enter the social security number or Federal employer identification number for each income source.

Type. Enter the number that corresponds with the type of property. For example, if you received royalty income, enter "2."

Income or (Loss). Enter the gain or (loss) for each type of property. For rentals, in listing the income or loss for each rental property as determined on the Federal income tax return of the fiduciary for the taxable period, the New Jersey adjustments from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, Part 1, lines 4 and 5 must be taken into consideration. Retain the completed worksheet for the records of the estate or trust.

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. **If the netted amount is a loss,** enter "0" on Line 10.

Part III - Distributive Share of Partnership Income

Use Part III to report the estate's or trust's share of income or loss derived from partnership(s), whether or not the income was actually distributed. If the spaces provided are not sufficient, enclose a statement with the return listing any additional partnerships and the related income or loss along with Schedule NJ-BUS-1.

For more information regarding reporting partnership income or loss, including adjustments to the amount reported in Part III, see Tax Topic Bulletin GIT-9P, *Income From Partnerships.*

Lines 1-3

Partnership Name. Enter the name of each partnership as listed on Schedule NJK-1 (or Federal Schedule K-1).

Federal EIN. Enter the Federal employer identification number of each partnership.

Share of Partnership Income or (Loss). Enter the estate's or trust's share of income (or loss) derived from partnership(s) as reported to the estate or trust by each partnership on Schedule NJK-1, Form NJ-1065. The appropriate amount to enter appears on the schedule in 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 Tax Topic Bulletin GIT-9P, *Income From Partnerships*. Retain the completed worksheet for the estate's or trust's records.

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

PART IV - Net Pro Rata Share of S Corporation Income

Use Part IV to 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. If the spaces provided are not sufficient, enclose a statement with the return listing any additional S corporations and the related income or loss along with Schedule NJ-BUS-1.

For more information regarding the reporting of S corporation income, see Tax Topic Bulletin GIT-9S, *Income From S Corporations.*

Lines 1-3

S Corporation Name. Enter the name of each S corporation as listed on Schedule NJ-K-1 (or Federal Schedule K-1).

Federal EIN. Enter the Federal employer identification number of each S corporation.

Pro Rata Share of S Corporation Income or (Usable Loss). Enter the amount of the estate's or trust's net pro rata share of each S corporation's income or (usable loss) as reported by the S corporation(s) on 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 Tax Topic Bulletin GIT-9S, *Income From S Corporations*. Retain the completed worksheet for the estate's or trust's records.

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

2016 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 New Jersey 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 44C.

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.

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 Form NJ-1040NR, NJ-1041, or NJ-1065, and that the name and address on the Business Allocation Schedule agree exactly with the name and address on the return with which it is enclosed.

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 taxable year and (2) the book value of the property at the end of the taxable 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 in order 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.

continued

Business Allocation Schedule - continued

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 the appropriate line of the following returns:

- Part III, Form NJ-1040NR
- Line 16b, Form NJ-1065
- 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 may 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.

2016 New Jersey Tax Table

Use this table if your taxable income on Line 23 is less than $110,000. If your taxable income is $110,000 or more, you must use the Tax Rate Schedule on page 24 of this booklet.

Example: Mr. Evans is filing a fiduciary return for his mother's estate. The taxable income on Line 23 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 26 of Form NJ-1041 (nonresidents, Line 24).

If Line 23 (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

2016 NEW JERSEY TAX TABLE (NJ-1041)

If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) 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

2016 NEW JERSEY TAX TABLE (NJ-1041)

If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:
5,000			**8,000**			**11,000**			**14,000**			**17,000**		
5,000	5,050	70	8,000	8,050	112	11,000	11,050	154	14,000	14,050	196	17,000	17,050	238
5,050	5,100	71	8,050	8,100	113	11,050	11,100	155	14,050	14,100	197	17,050	17,100	239
5,100	5,150	72	8,100	8,150	114	11,100	11,150	156	14,100	14,150	198	17,100	17,150	240
5,150	5,200	72	8,150	8,200	114	11,150	11,200	156	14,150	14,200	198	17,150	17,200	240
5,200	5,250	73	8,200	8,250	115	11,200	11,250	157	14,200	14,250	199	17,200	17,250	241
5,250	5,300	74	8,250	8,300	116	11,250	11,300	158	14,250	14,300	200	17,250	17,300	242
5,300	5,350	75	8,300	8,350	117	11,300	11,350	159	14,300	14,350	201	17,300	17,350	243
5,350	5,400	75	8,350	8,400	117	11,350	11,400	159	14,350	14,400	201	17,350	17,400	243
5,400	5,450	76	8,400	8,450	118	11,400	11,450	160	14,400	14,450	202	17,400	17,450	244
5,450	5,500	77	8,450	8,500	119	11,450	11,500	161	14,450	14,500	203	17,450	17,500	245
5,500	5,550	77	8,500	8,550	119	11,500	11,550	161	14,500	14,550	203	17,500	17,550	245
5,550	5,600	78	8,550	8,600	120	11,550	11,600	162	14,550	14,600	204	17,550	17,600	246
5,600	5,650	79	8,600	8,650	121	11,600	11,650	163	14,600	14,650	205	17,600	17,650	247
5,650	5,700	79	8,650	8,700	121	11,650	11,700	163	14,650	14,700	205	17,650	17,700	247
5,700	5,750	80	8,700	8,750	122	11,700	11,750	164	14,700	14,750	206	17,700	17,750	248
5,750	5,800	81	8,750	8,800	123	11,750	11,800	165	14,750	14,800	207	17,750	17,800	249
5,800	5,850	82	8,800	8,850	124	11,800	11,850	166	14,800	14,850	208	17,800	17,850	250
5,850	5,900	82	8,850	8,900	124	11,850	11,900	166	14,850	14,900	208	17,850	17,900	250
5,900	5,950	83	8,900	8,950	125	11,900	11,950	167	14,900	14,950	209	17,900	17,950	251
5,950	6,000	84	8,950	9,000	126	11,950	12,000	168	14,950	15,000	210	17,950	18,000	252
6,000			**9,000**			**12,000**			**15,000**			**18,000**		
6,000	6,050	84	9,000	9,050	126	12,000	12,050	168	15,000	15,050	210	18,000	18,050	252
6,050	6,100	85	9,050	9,100	127	12,050	12,100	169	15,050	15,100	211	18,050	18,100	253
6,100	6,150	86	9,100	9,150	128	12,100	12,150	170	15,100	15,150	212	18,100	18,150	254
6,150	6,200	86	9,150	9,200	128	12,150	12,200	170	15,150	15,200	212	18,150	18,200	254
6,200	6,250	87	9,200	9,250	129	12,200	12,250	171	15,200	15,250	213	18,200	18,250	255
6,250	6,300	88	9,250	9,300	130	12,250	12,300	172	15,250	15,300	214	18,250	18,300	256
6,300	6,350	89	9,300	9,350	131	12,300	12,350	173	15,300	15,350	215	18,300	18,350	257
6,350	6,400	89	9,350	9,400	131	12,350	12,400	173	15,350	15,400	215	18,350	18,400	257
6,400	6,450	90	9,400	9,450	132	12,400	12,450	174	15,400	15,450	216	18,400	18,450	258
6,450	6,500	91	9,450	9,500	133	12,450	12,500	175	15,450	15,500	217	18,450	18,500	259
6,500	6,550	91	9,500	9,550	133	12,500	12,550	175	15,500	15,550	217	18,500	18,550	259
6,550	6,600	92	9,550	9,600	134	12,550	12,600	176	15,550	15,600	218	18,550	18,600	260
6,600	6,650	93	9,600	9,650	135	12,600	12,650	177	15,600	15,650	219	18,600	18,650	261
6,650	6,700	93	9,650	9,700	135	12,650	12,700	177	15,650	15,700	219	18,650	18,700	261
6,700	6,750	94	9,700	9,750	136	12,700	12,750	178	15,700	15,750	220	18,700	18,750	262
6,750	6,800	95	9,750	9,800	137	12,750	12,800	179	15,750	15,800	221	18,750	18,800	263
6,800	6,850	96	9,800	9,850	138	12,800	12,850	180	15,800	15,850	222	18,800	18,850	264
6,850	6,900	96	9,850	9,900	138	12,850	12,900	180	15,850	15,900	222	18,850	18,900	264
6,900	6,950	97	9,900	9,950	139	12,900	12,950	181	15,900	15,950	223	18,900	18,950	265
6,950	7,000	98	9,950	10,000	140	12,950	13,000	182	15,950	16,000	224	18,950	19,000	266
7,000			**10,000**			**13,000**			**16,000**			**19,000**		
7,000	7,050	98	10,000	10,050	140	13,000	13,050	182	16,000	16,050	224	19,000	19,050	266
7,050	7,100	99	10,050	10,100	141	13,050	13,100	183	16,050	16,100	225	19,050	19,100	267
7,100	7,150	100	10,100	10,150	142	13,100	13,150	184	16,100	16,150	226	19,100	19,150	268
7,150	7,200	100	10,150	10,200	142	13,150	13,200	184	16,150	16,200	226	19,150	19,200	268
7,200	7,250	101	10,200	10,250	143	13,200	13,250	185	16,200	16,250	227	19,200	19,250	269
7,250	7,300	102	10,250	10,300	144	13,250	13,300	186	16,250	16,300	228	19,250	19,300	270
7,300	7,350	103	10,300	10,350	145	13,300	13,350	187	16,300	16,350	229	19,300	19,350	271
7,350	7,400	103	10,350	10,400	145	13,350	13,400	187	16,350	16,400	229	19,350	19,400	271
7,400	7,450	104	10,400	10,450	146	13,400	13,450	188	16,400	16,450	230	19,400	19,450	272
7,450	7,500	105	10,450	10,500	147	13,450	13,500	189	16,450	16,500	231	19,450	19,500	273
7,500	7,550	105	10,500	10,550	147	13,500	13,550	189	16,500	16,550	231	19,500	19,550	273
7,550	7,600	106	10,550	10,600	148	13,550	13,600	190	16,550	16,600	232	19,550	19,600	274
7,600	7,650	107	10,600	10,650	149	13,600	13,650	191	16,600	16,650	233	19,600	19,650	275
7,650	7,700	107	10,650	10,700	149	13,650	13,700	191	16,650	16,700	233	19,650	19,700	275
7,700	7,750	108	10,700	10,750	150	13,700	13,750	192	16,700	16,750	234	19,700	19,750	276
7,750	7,800	109	10,750	10,800	151	13,750	13,800	193	16,750	16,800	235	19,750	19,800	277
7,800	7,850	110	10,800	10,850	152	13,800	13,850	194	16,800	16,850	236	19,800	19,850	278
7,850	7,900	110	10,850	10,900	152	13,850	13,900	194	16,850	16,900	236	19,850	19,900	278
7,900	7,950	111	10,900	10,950	153	13,900	13,950	195	16,900	16,950	237	19,900	19,950	279
7,950	8,000	112	10,950	11,000	154	13,950	14,000	196	16,950	17,000	238	19,950	20,000	280

2016 NEW JERSEY TAX TABLE (NJ-1041)

If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) 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

2016 NEW JERSEY TAX TABLE (NJ-1041)

If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) 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

2016 NEW JERSEY TAX TABLE (NJ-1041)

If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) 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

2016 NEW JERSEY TAX TABLE (NJ-1041)

If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:
65,000			**68,000**			**71,000**			**74,000**			**77,000**		
65,000	65,050	2,100	68,000	68,050	2,266	71,000	71,050	2,432	74,000	74,050	2,597	77,000	77,050	2,780
65,050	65,100	2,103	68,050	68,100	2,269	71,050	71,100	2,434	74,050	74,100	2,600	77,050	77,100	2,783
65,100	65,150	2,106	68,100	68,150	2,271	71,100	71,150	2,437	74,100	74,150	2,603	77,100	77,150	2,787
65,150	65,200	2,108	68,150	68,200	2,274	71,150	71,200	2,440	74,150	74,200	2,606	77,150	77,200	2,790
65,200	65,250	2,111	68,200	68,250	2,277	71,200	71,250	2,443	74,200	74,250	2,608	77,200	77,250	2,793
65,250	65,300	2,114	68,250	68,300	2,280	71,250	71,300	2,445	74,250	74,300	2,611	77,250	77,300	2,796
65,300	65,350	2,117	68,300	68,350	2,282	71,300	71,350	2,448	74,300	74,350	2,614	77,300	77,350	2,799
65,350	65,400	2,119	68,350	68,400	2,285	71,350	71,400	2,451	74,350	74,400	2,617	77,350	77,400	2,803
65,400	65,450	2,122	68,400	68,450	2,288	71,400	71,450	2,454	74,400	74,450	2,619	77,400	77,450	2,806
65,450	65,500	2,125	68,450	68,500	2,291	71,450	71,500	2,456	74,450	74,500	2,622	77,450	77,500	2,809
65,500	65,550	2,128	68,500	68,550	2,294	71,500	71,550	2,459	74,500	74,550	2,625	77,500	77,550	2,812
65,550	65,600	2,131	68,550	68,600	2,296	71,550	71,600	2,462	74,550	74,600	2,628	77,550	77,600	2,815
65,600	65,650	2,133	68,600	68,650	2,299	71,600	71,650	2,465	74,600	74,650	2,631	77,600	77,650	2,818
65,650	65,700	2,136	68,650	68,700	2,302	71,650	71,700	2,468	74,650	74,700	2,633	77,650	77,700	2,822
65,700	65,750	2,139	68,700	68,750	2,305	71,700	71,750	2,470	74,700	74,750	2,636	77,700	77,750	2,825
65,750	65,800	2,142	68,750	68,800	2,307	71,750	71,800	2,473	74,750	74,800	2,639	77,750	77,800	2,828
65,800	65,850	2,144	68,800	68,850	2,310	71,800	71,850	2,476	74,800	74,850	2,642	77,800	77,850	2,831
65,850	65,900	2,147	68,850	68,900	2,313	71,850	71,900	2,479	74,850	74,900	2,644	77,850	77,900	2,834
65,900	65,950	2,150	68,900	68,950	2,316	71,900	71,950	2,481	74,900	74,950	2,647	77,900	77,950	2,838
65,950	66,000	2,153	68,950	69,000	2,318	71,950	72,000	2,484	74,950	75,000	2,650	77,950	78,000	2,841
66,000			**69,000**			**72,000**			**75,000**			**78,000**		
66,000	66,050	2,155	69,000	69,050	2,321	72,000	72,050	2,487	75,000	75,050	2,653	78,000	78,050	2,844
66,050	66,100	2,158	69,050	69,100	2,324	72,050	72,100	2,490	75,050	75,100	2,656	78,050	78,100	2,847
66,100	66,150	2,161	69,100	69,150	2,327	72,100	72,150	2,492	75,100	75,150	2,659	78,100	78,150	2,850
66,150	66,200	2,164	69,150	69,200	2,329	72,150	72,200	2,495	75,150	75,200	2,662	78,150	78,200	2,853
66,200	66,250	2,166	69,200	69,250	2,332	72,200	72,250	2,498	75,200	75,250	2,666	78,200	78,250	2,857
66,250	66,300	2,169	69,250	69,300	2,335	72,250	72,300	2,501	75,250	75,300	2,669	78,250	78,300	2,860
66,300	66,350	2,172	69,300	69,350	2,338	72,300	72,350	2,503	75,300	75,350	2,672	78,300	78,350	2,863
66,350	66,400	2,175	69,350	69,400	2,340	72,350	72,400	2,506	75,350	75,400	2,675	78,350	78,400	2,866
66,400	66,450	2,177	69,400	69,450	2,343	72,400	72,450	2,509	75,400	75,450	2,678	78,400	78,450	2,869
66,450	66,500	2,180	69,450	69,500	2,346	72,450	72,500	2,512	75,450	75,500	2,682	78,450	78,500	2,873
66,500	66,550	2,183	69,500	69,550	2,349	72,500	72,550	2,515	75,500	75,550	2,685	78,500	78,550	2,876
66,550	66,600	2,186	69,550	69,600	2,352	72,550	72,600	2,517	75,550	75,600	2,688	78,550	78,600	2,879
66,600	66,650	2,189	69,600	69,650	2,354	72,600	72,650	2,520	75,600	75,650	2,691	78,600	78,650	2,882
66,650	66,700	2,191	69,650	69,700	2,357	72,650	72,700	2,523	75,650	75,700	2,694	78,650	78,700	2,885
66,700	66,750	2,194	69,700	69,750	2,360	72,700	72,750	2,526	75,700	75,750	2,697	78,700	78,750	2,889
66,750	66,800	2,197	69,750	69,800	2,363	72,750	72,800	2,528	75,750	75,800	2,701	78,750	78,800	2,892
66,800	66,850	2,200	69,800	69,850	2,365	72,800	72,850	2,531	75,800	75,850	2,704	78,800	78,850	2,895
66,850	66,900	2,202	69,850	69,900	2,368	72,850	72,900	2,534	75,850	75,900	2,707	78,850	78,900	2,898
66,900	66,950	2,205	69,900	69,950	2,371	72,900	72,950	2,537	75,900	75,950	2,710	78,900	78,950	2,901
66,950	67,000	2,208	69,950	70,000	2,374	72,950	73,000	2,539	75,950	76,000	2,713	78,950	79,000	2,904
67,000			**70,000**			**73,000**			**76,000**			**79,000**		
67,000	67,050	2,211	70,000	70,050	2,376	73,000	73,050	2,542	76,000	76,050	2,717	79,000	79,050	2,908
67,050	67,100	2,213	70,050	70,100	2,379	73,050	73,100	2,545	76,050	76,100	2,720	79,050	79,100	2,911
67,100	67,150	2,216	70,100	70,150	2,382	73,100	73,150	2,548	76,100	76,150	2,723	79,100	79,150	2,914
67,150	67,200	2,219	70,150	70,200	2,385	73,150	73,200	2,550	76,150	76,200	2,726	79,150	79,200	2,917
67,200	67,250	2,222	70,200	70,250	2,387	73,200	73,250	2,553	76,200	76,250	2,729	79,200	79,250	2,920
67,250	67,300	2,224	70,250	70,300	2,390	73,250	73,300	2,556	76,250	76,300	2,732	79,250	79,300	2,924
67,300	67,350	2,227	70,300	70,350	2,393	73,300	73,350	2,559	76,300	76,350	2,736	79,300	79,350	2,927
67,350	67,400	2,230	70,350	70,400	2,396	73,350	73,400	2,561	76,350	76,400	2,739	79,350	79,400	2,930
67,400	67,450	2,233	70,400	70,450	2,398	73,400	73,450	2,564	76,400	76,450	2,742	79,400	79,450	2,933
67,450	67,500	2,235	70,450	70,500	2,401	73,450	73,500	2,567	76,450	76,500	2,745	79,450	79,500	2,936
67,500	67,550	2,238	70,500	70,550	2,404	73,500	73,550	2,570	76,500	76,550	2,748	79,500	79,550	2,939
67,550	67,600	2,241	70,550	70,600	2,407	73,550	73,600	2,573	76,550	76,600	2,752	79,550	79,600	2,943
67,600	67,650	2,244	70,600	70,650	2,410	73,600	73,650	2,575	76,600	76,650	2,755	79,600	79,650	2,946
67,650	67,700	2,247	70,650	70,700	2,412	73,650	73,700	2,578	76,650	76,700	2,758	79,650	79,700	2,949
67,700	67,750	2,249	70,700	70,750	2,415	73,700	73,750	2,581	76,700	76,750	2,761	79,700	79,750	2,952
67,750	67,800	2,252	70,750	70,800	2,418	73,750	73,800	2,584	76,750	76,800	2,764	79,750	79,800	2,955
67,800	67,850	2,255	70,800	70,850	2,421	73,800	73,850	2,586	76,800	76,850	2,768	79,800	79,850	2,959
67,850	67,900	2,258	70,850	70,900	2,423	73,850	73,900	2,589	76,850	76,900	2,771	79,850	79,900	2,962
67,900	67,950	2,260	70,900	70,950	2,426	73,900	73,950	2,592	76,900	76,950	2,774	79,900	79,950	2,965
67,950	68,000	2,263	70,950	71,000	2,429	73,950	74,000	2,595	76,950	77,000	2,777	79,950	80,000	2,968

2016 NEW JERSEY TAX TABLE (NJ-1041)

If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) 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

2016 NEW JERSEY TAX TABLE (NJ-1041)

If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:	If Line 23 (New Jersey Taxable Income) Is — At Least	But Less Than	Your Tax Is:
95,000			**98,000**			**101,000**			**104,000**			**107,000**		
95,000	95,050	3,927	98,000	98,050	4,118	101,000	101,050	4,309	104,000	104,050	4,500	107,000	107,050	4,691
95,050	95,100	3,930	98,050	98,100	4,121	101,050	101,100	4,312	104,050	104,100	4,503	107,050	107,100	4,694
95,100	95,150	3,933	98,100	98,150	4,124	101,100	101,150	4,315	104,100	104,150	4,507	107,100	107,150	4,698
95,150	95,200	3,936	98,150	98,200	4,127	101,150	101,200	4,319	104,150	104,200	4,510	107,150	107,200	4,701
95,200	95,250	3,940	98,200	98,250	4,131	101,200	101,250	4,322	104,200	104,250	4,513	107,200	107,250	4,704
95,250	95,300	3,943	98,250	98,300	4,134	101,250	101,300	4,325	104,250	104,300	4,516	107,250	107,300	4,707
95,300	95,350	3,946	98,300	98,350	4,137	101,300	101,350	4,328	104,300	104,350	4,519	107,300	107,350	4,710
95,350	95,400	3,949	98,350	98,400	4,140	101,350	101,400	4,331	104,350	104,400	4,522	107,350	107,400	4,714
95,400	95,450	3,952	98,400	98,450	4,143	101,400	101,450	4,335	104,400	104,450	4,526	107,400	107,450	4,717
95,450	95,500	3,956	98,450	98,500	4,147	101,450	101,500	4,338	104,450	104,500	4,529	107,450	107,500	4,720
95,500	95,550	3,959	98,500	98,550	4,150	101,500	101,550	4,341	104,500	104,550	4,532	107,500	107,550	4,723
95,550	95,600	3,962	98,550	98,600	4,153	101,550	101,600	4,344	104,550	104,600	4,535	107,550	107,600	4,726
95,600	95,650	3,965	98,600	98,650	4,156	101,600	101,650	4,347	104,600	104,650	4,538	107,600	107,650	4,729
95,650	95,700	3,968	98,650	98,700	4,159	101,650	101,700	4,350	104,650	104,700	4,542	107,650	107,700	4,733
95,700	95,750	3,971	98,700	98,750	4,163	101,700	101,750	4,354	104,700	104,750	4,545	107,700	107,750	4,736
95,750	95,800	3,975	98,750	98,800	4,166	101,750	101,800	4,357	104,750	104,800	4,548	107,750	107,800	4,739
95,800	95,850	3,978	98,800	98,850	4,169	101,800	101,850	4,360	104,800	104,850	4,551	107,800	107,850	4,742
95,850	95,900	3,981	98,850	98,900	4,172	101,850	101,900	4,363	104,850	104,900	4,554	107,850	107,900	4,745
95,900	95,950	3,984	98,900	98,950	4,175	101,900	101,950	4,366	104,900	104,950	4,557	107,900	107,950	4,749
95,950	96,000	3,987	98,950	99,000	4,178	101,950	102,000	4,370	104,950	105,000	4,561	107,950	108,000	4,752
96,000			**99,000**			**102,000**			**105,000**			**108,000**		
96,000	96,050	3,991	99,000	99,050	4,182	102,000	102,050	4,373	105,000	105,050	4,564	108,000	108,050	4,755
96,050	96,100	3,994	99,050	99,100	4,185	102,050	102,100	4,376	105,050	105,100	4,567	108,050	108,100	4,758
96,100	96,150	3,997	99,100	99,150	4,188	102,100	102,150	4,379	105,100	105,150	4,570	108,100	108,150	4,761
96,150	96,200	4,000	99,150	99,200	4,191	102,150	102,200	4,382	105,150	105,200	4,573	108,150	108,200	4,764
96,200	96,250	4,003	99,200	99,250	4,194	102,200	102,250	4,385	105,200	105,250	4,577	108,200	108,250	4,768
96,250	96,300	4,006	99,250	99,300	4,198	102,250	102,300	4,389	105,250	105,300	4,580	108,250	108,300	4,771
96,300	96,350	4,010	99,300	99,350	4,201	102,300	102,350	4,392	105,300	105,350	4,583	108,300	108,350	4,774
96,350	96,400	4,013	99,350	99,400	4,204	102,350	102,400	4,395	105,350	105,400	4,586	108,350	108,400	4,777
96,400	96,450	4,016	99,400	99,450	4,207	102,400	102,450	4,398	105,400	105,450	4,589	108,400	108,450	4,780
96,450	96,500	4,019	99,450	99,500	4,210	102,450	102,500	4,401	105,450	105,500	4,593	108,450	108,500	4,784
96,500	96,550	4,022	99,500	99,550	4,213	102,500	102,550	4,405	105,500	105,550	4,596	108,500	108,550	4,787
96,550	96,600	4,026	99,550	99,600	4,217	102,550	102,600	4,408	105,550	105,600	4,599	108,550	108,600	4,790
96,600	96,650	4,029	99,600	99,650	4,220	102,600	102,650	4,411	105,600	105,650	4,602	108,600	108,650	4,793
96,650	96,700	4,032	99,650	99,700	4,223	102,650	102,700	4,414	105,650	105,700	4,605	108,650	108,700	4,796
96,700	96,750	4,035	99,700	99,750	4,226	102,700	102,750	4,417	105,700	105,750	4,608	108,700	108,750	4,800
96,750	96,800	4,038	99,750	99,800	4,229	102,750	102,800	4,421	105,750	105,800	4,612	108,750	108,800	4,803
96,800	96,850	4,042	99,800	99,850	4,233	102,800	102,850	4,424	105,800	105,850	4,615	108,800	108,850	4,806
96,850	96,900	4,045	99,850	99,900	4,236	102,850	102,900	4,427	105,850	105,900	4,618	108,850	108,900	4,809
96,900	96,950	4,048	99,900	99,950	4,239	102,900	102,950	4,430	105,900	105,950	4,621	108,900	108,950	4,812
96,950	97,000	4,051	99,950	100,000	4,242	102,950	103,000	4,433	105,950	106,000	4,624	108,950	109,000	4,815
97,000			**100,000**			**103,000**			**106,000**			**109,000**		
97,000	97,050	4,054	100,000	100,050	4,245	103,000	103,050	4,436	106,000	106,050	4,628	109,000	109,050	4,819
97,050	97,100	4,057	100,050	100,100	4,249	103,050	103,100	4,440	106,050	106,100	4,631	109,050	109,100	4,822
97,100	97,150	4,061	100,100	100,150	4,252	103,100	103,150	4,443	106,100	106,150	4,634	109,100	109,150	4,825
97,150	97,200	4,064	100,150	100,200	4,255	103,150	103,200	4,446	106,150	106,200	4,637	109,150	109,200	4,828
97,200	97,250	4,067	100,200	100,250	4,258	103,200	103,250	4,449	106,200	106,250	4,640	109,200	109,250	4,831
97,250	97,300	4,070	100,250	100,300	4,261	103,250	103,300	4,452	106,250	106,300	4,643	109,250	109,300	4,835
97,300	97,350	4,073	100,300	100,350	4,264	103,300	103,350	4,456	106,300	106,350	4,647	109,300	109,350	4,838
97,350	97,400	4,077	100,350	100,400	4,268	103,350	103,400	4,459	106,350	106,400	4,650	109,350	109,400	4,841
97,400	97,450	4,080	100,400	100,450	4,271	103,400	103,450	4,462	106,400	106,450	4,653	109,400	109,450	4,844
97,450	97,500	4,083	100,450	100,500	4,274	103,450	103,500	4,465	106,450	106,500	4,656	109,450	109,500	4,847
97,500	97,550	4,086	100,500	100,550	4,277	103,500	103,550	4,468	106,500	106,550	4,659	109,500	109,550	4,850
97,550	97,600	4,089	100,550	100,600	4,280	103,550	103,600	4,471	106,550	106,600	4,663	109,550	109,600	4,854
97,600	97,650	4,092	100,600	100,650	4,284	103,600	103,650	4,475	106,600	106,650	4,666	109,600	109,650	4,857
97,650	97,700	4,096	100,650	100,700	4,287	103,650	103,700	4,478	106,650	106,700	4,669	109,650	109,700	4,860
97,700	97,750	4,099	100,700	100,750	4,290	103,700	103,750	4,481	106,700	106,750	4,672	109,700	109,750	4,863
97,750	97,800	4,102	100,750	100,800	4,293	103,750	103,800	4,484	106,750	106,800	4,675	109,750	109,800	4,866
97,800	97,850	4,105	100,800	100,850	4,296	103,800	103,850	4,487	106,800	106,850	4,679	109,800	109,850	4,870
97,850	97,900	4,108	100,850	100,900	4,299	103,850	103,900	4,491	106,850	106,900	4,682	109,850	109,900	4,873
97,900	97,950	4,112	100,900	100,950	4,303	103,900	103,950	4,494	106,900	106,950	4,685	109,900	109,950	4,876
97,950	98,000	4,115	100,950	101,000	4,306	103,950	104,000	4,497	106,950	107,000	4,688	109,950	110,000	4,879

2016 New Jersey Tax Rate Schedule

If Taxable Income (Line 23) is: Over	But not over	STEP 1 Enter Your Line 23	STEP 2 Multiply Your Line 23 by:				STEP 3 Subtract		Your Tax
$ 0	$ 20,000	_____	× .014	=	_____	–	$ 0	=	_____
$ 20,000	$ 35,000	_____	× .0175	=	_____	–	$ 70.00	=	_____
$ 35,000	$ 40,000	_____	× .035	=	_____	–	$ 682.50	=	_____
$ 40,000	$ 75,000	_____	× .05525	=	_____	–	$ 1,492.50	=	_____
$ 75,000	$ 500,000	_____	× .0637	=	_____	–	$ 2,126.25	=	_____
$ 500,000	and over	_____	× .0897	=	_____	–	$ 15,126.25	=	_____

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

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102 Military Personnel Nonresident Defined & Income Tax Filing Requirements
103 How and When to File an Extension
104 Military Extensions
105 How and When to Amend
106 Penalties, Interest & Collection Fees
108 Who is Required to Make Estimated Tax Payments
110 Interest on Underpayment of Estimated Tax Payments
112 Pennsylvania Residents Working in New Jersey/New Jersey Residents Working in Pennsylvania
114 Nonresidents
115 Nonresidents: Estimated Tax on Income From the Sale or Transfer of New Jersey Real Estate
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When You Need Information

by phone…

Call our Automated Tax Information System

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

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

Contact our Customer Service Center

609-292-6400 — Speak directly to a Division of Taxation Representative for tax information and assistance. Hours of operation are:

- Monday only — 8:30 a.m. to 5:30 p.m. (When Monday is a State holiday, hours are extended the following day.)
- Tuesday through Friday (except State holidays) — 8:30 a.m. to 4:30 p.m.

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

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

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

online...

Visit the New Jersey Division of Taxation Website

Many State tax forms and publications are available on our website at: **www.njtaxation.org**

You can also reach us by email with general State tax questions at: **nj.taxation@treas.nj.gov**
Do not include confidential information such as social security or Federal tax identification numbers, liability or payment amounts, dates of birth, or bank account numbers in your email.

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

in person…

Visit a New Jersey Division of Taxation Regional Office

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

To Get Forms…

- Call New Jersey's Forms Request System at 1-800-323-4400 (within NJ, NY, PA, DE, and MD) or 609-826-4400. Touch-tone phones only.
- Visit our website at:
  www.state.nj.us/treasury/taxation/forms.shtml
- Write to:

  NJ Division of Taxation
  Taxpayer Forms Services
  PO Box 269
  Trenton NJ 08695-0269

Who Can Help…

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 2016 electronically. Use tax software you purchase, go to a tax preparation website, or have a tax preparer file the return for you.

Information on NJ E-File is available from the Division of Revenue and Enterprise Services at:
www.state.nj.us/treasury/revenue/elf1i.shtml