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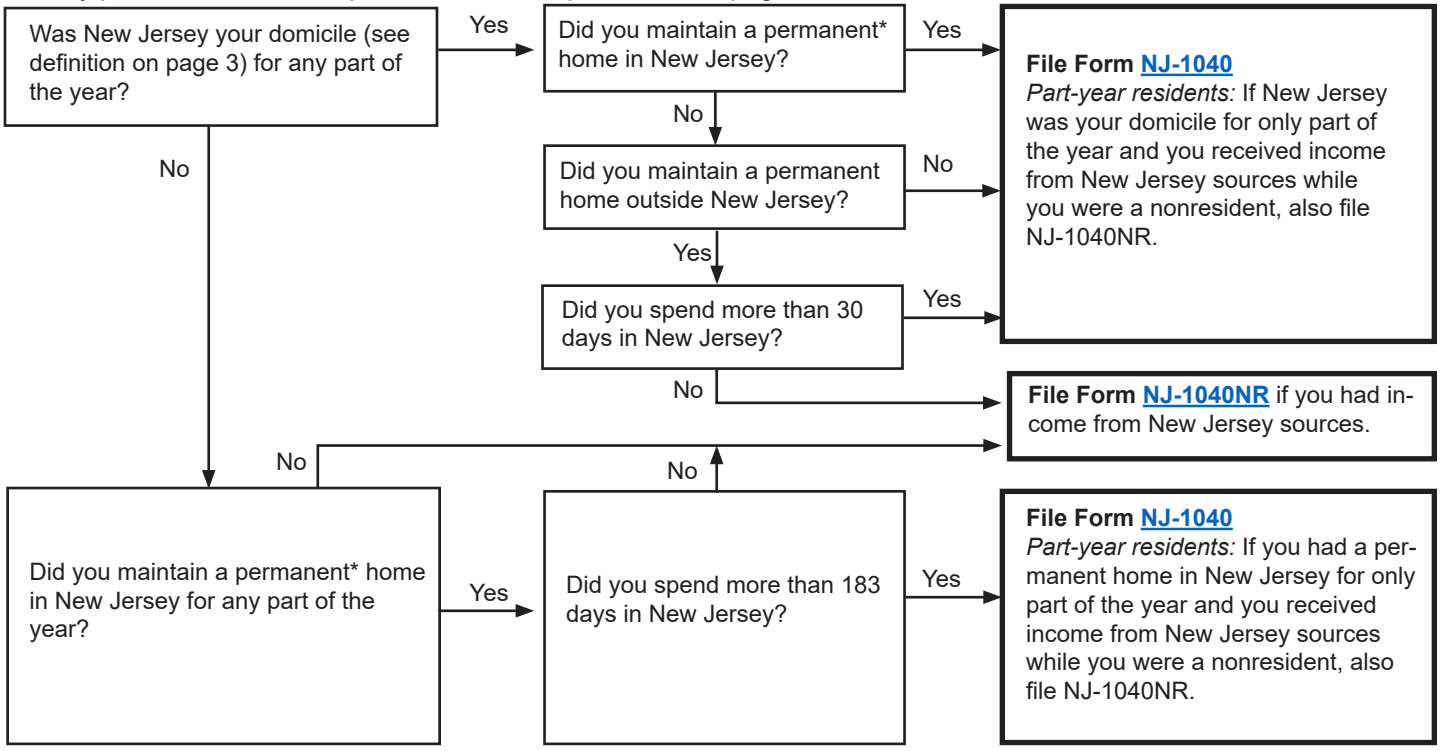
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Do You Have to File a New Jersey Income Tax Return?

You are required to file a return if – your filing status is:	and your gross income from everywhere for the entire year was more than the filing threshold:
Single Married/CU partner, filing separate return	$10,000
Married/CU couple, filing joint return Head of household Qualifying widow(er)/surviving CU partner	$20,000
Also file a return if – • You had New Jersey Income Tax withheld and are due a refund. • You paid New Jersey estimated taxes for 2025 and are due a refund.	

Which Form to File

Military personnel and their spouses/civil union partners, see page 32.



* A home is not permanent if it is maintained only for a temporary period to accomplish a particular purpose (e.g., temporary job assignment). A home used only for vacations is not a permanent home.

New Jersey Residents Working/Living Abroad. Use the chart above to determine if you are considered a New Jersey resident for tax purposes. New Jersey residents working or living abroad have the same filing and payment requirements as residents living in New Jersey.

Part-Year Residents. There is no part-year resident return. You may have to file both Form NJ-1040 to report income you received for the part of the year you were a resident and Form NJ-1040NR if you had income from New Jersey sources for the part of the year you were a nonresident.

Things to Know Before You Begin Your 2025 NJ-1040NR

Check the following items to avoid mistakes that delay returns and refunds.

When to File

In general, your New Jersey Income Tax return is due when your federal income tax return is due. If you are a calendar year filer, your 2025 New Jersey Income Tax return is due by April 15, 2026. If you are a fiscal year filer, you must file your return by the 15th day of the fourth month following the close of the fiscal year.

Postmark Date

All New Jersey Income Tax returns postmarked on or before the due date of the return are considered filed on time. Tax returns postmarked after the due date are considered filed late. If the postmark date on your return is after the due date, the filing date for that return is the date we received your return, not the postmark date.

Extension of Time to File

There is no extension of time to pay your tax due – only to file. Penalties and interest will be charged if you pay your tax after April 15, 2026. (Military personnel and civilians providing support to the Armed Forces, see page 32.)

You can receive a six-month extension of time to file if you pay at least 80% of your tax liability (line 42) through withholdings, estimated payments, or other payments by the original due date, and

- You enclose a copy of your federal Application for Automatic Extension, if filed by paper, and check the box at the top of your NJ-1040NR (or enter your confirmation number in the space provided if you filed the extension application online or by phone); or
- You file Form NJ-630, Application for Extension of Time to File New Jersey Gross Income Tax Return, by April 15, 2026. You can also file an extension application online until 11:59 p.m., April 15, 2026.

If you do not meet the requirements for an extension, or you do not file your return by the extended due date, we will deny your extension request and charge penalties and interest from the original due date of the return. (See "Penalties, Interest, and Collection Fees" on page 31.) You will not receive an approved copy of your extension request. We will notify you only if we deny your request, but not until after you actually file your return.

Filling Out the Form Properly

- Use only a 2025 return for the 2025 Tax Year.
- Use only blue or black ink.
- Enter last name first on the return. This is different from the federal return.
- Use "State Wages" from box 16 of your W-2, not federal wages (box 1).
- Do not use dollar signs or dashes.
- Do not report a loss on Form NJ-1040NR (see page 6).
- To request a refund, you must enter an amount on line 64.

Rounding

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

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

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

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

Terms to Know

Domicile. A domicile is the place you consider your permanent home – the place where you intend to return after a period of absence (e.g., vacation, business assignment, educational leave). You have only one domicile, although you may have more than one place to live. Your domicile does not change until you move to a new location with the intent to establish your permanent home there and to abandon your New Jersey domicile. Moving to a new location, even for a long time, does not change your domicile if you intend to return to New Jersey. Your home, whether inside or outside New Jersey, is not permanent if you maintain it only for a temporary period to accomplish a particular purpose (e.g., temporary job assignment). For more information, see publication GIT-6, *Part-Year Residents and Nonresidents*.

Spouse/Civil Union Partner. The term spouse also refers to a spouse who entered into a valid same-sex marriage in another state or foreign nation and a partner in a civil union (CU) recognized under New Jersey law.

Line-by-Line Instructions

Name and Address

Print or type your name (last name first), complete address, and ZIP Code in the spaces provided. If you are filing jointly, include your spouse's name. Your refund and next year's form will be sent to the address you provide.

Change of Address. Check the "Change of Address" box if your address has changed since you last filed a New Jersey return.

Foreign Address. Check the box if your mailing address is outside the United States.

Social Security Number

You must enter your Social Security number in the spaces provided on the return. If you are filing jointly, enter both filers' numbers in the same order as the names.

If you (or your spouse) do not have a Social Security number, contact the Social Security Administration to apply for one. If you are not eligible for a Social Security number, contact the Internal Revenue Service to get an individual taxpayer identification number (ITIN) and enter your ITIN in the spaces provided for your Social Security number. If you (or your spouse) applied for but have not received an ITIN by the return due date, enclose a copy of your federal Form W-7.

State of Residency

Indicate the place outside New Jersey where you lived for the period covered by this return.

NJ Residency Status

If you were a New Jersey resident for any part of the year, list the month, day, and year in the tax year your residency began and the month, day, and year in the tax year it ended. For example, if you moved to New Jersey August 4, 2025, enter 8/4/25 to 12/31/25.

You must file a nonresident return if you received income from a New Jersey source while you were a nonresident and your income for the **entire year** (not just your period of nonresidency) was more than the filing threshold for your filing status (see page 2). Only report income you earned while a nonresident of New Jersey.

You must prorate exemptions, deductions, credits, and the pension/retirement and other retirement income exclusions based on the number of months you were a nonresident. For this calculation, 15 days or more is considered a month. If you received income while you were a resident of New Jersey, you also may need to file a New Jersey resident return, Form NJ-1040.

Lines 1–5 – Filing Status

In general, you must use the same filing status as you do for federal purposes. Fill in only **one** box.

Single. Your filing status is single if you were not married or a partner in a civil union on the last day of the tax year, and you do not qualify to file as head of household or qualifying widow(er)/surviving CU partner.

Married/Civil Union Couples. If both you and your spouse were nonresidents for the entire tax year, and only one of you had income from New Jersey sources, that spouse can file a separate New Jersey return even if a joint federal return was filed. The spouse with income from New Jersey sources calculates income and exemptions as if a federal married, filing separate return had been filed. You have the option of filing a joint return, but in that case, your joint income would be reported in column A of Form NJ-1040NR.

If one spouse was a nonresident *during the entire tax year* and the other spouse was a resident during *any part of the tax year,* and both had income from New Jersey sources, they can file separate New Jersey returns (the nonresident files a nonresident return and the resident files a resident return). Each calculates income and exemptions as if a federal married, filing separate return had been filed. You have the option of filing a joint resident return, but in that case, your joint income would be taxed as if you both were residents.

If you are filing separately, enter your spouse's Social Security number in the space provided under line 3.

Note: You can file jointly or separately only if you were married or a partner in a civil union on the last day of the tax year. Members of a domestic partnership cannot use the joint or separate filing statuses unless they entered into a legally sanctioned same-sex relationship outside New Jersey.

Head of Household. You can use this filing status if you meet the requirements to file as head of household for federal purposes. For more information, visit the IRS website.

Qualifying Widow(er)/Surviving CU Partner. You can use this filing status if your spouse died in 2023 or 2024 and you meet the requirements to file as Qualifying Surviving Spouse for federal purposes. For more information, visit the IRS website.

Civil Unions. Partners in a civil union must file their New Jersey Income Tax returns using the same filing statuses

as spouses under New Jersey Gross Income Tax Law. If you are a partner in a civil union, your New Jersey filing status may not match your federal filing status.

For more information, see GIT-4, *Filing Status.*

Exemptions

Line 6 – Regular Exemptions

You can claim a $1,000 exemption for yourself and your spouse/CU partner (if filing a joint return) or your domestic partner. Check each box that applies. The box for "Yourself" is already checked. Add the number of boxes checked and enter the total in the box on line 6.

Note: The domestic partnership must be registered in New Jersey by the last day of the tax year. You can only claim your domestic partner if they do not file a New Jersey return. You must enclose a copy of your Certificate of Domestic Partnership the first time you claim the exemption.

Line 7 – Age 65 or Older

You can claim an exemption if you were 65 or older on the last day of the tax year (born in 1960 or earlier). If you are filing jointly, your spouse also can take an exemption if they were 65 or older on the last day of the tax year. You **cannot** claim this exemption for your domestic partner or dependents. Check each box that applies. Add the number of boxes checked and enter the total in the box on line 7.

You must enclose proof of age such as a copy of a birth certificate, driver's license, or church records the first time you claim the exemption(s).

Line 8 – Blind or Disabled

You can claim an exemption if you were blind or disabled on the last day of the tax year. If you are filing jointly, your spouse also can take an exemption if they were blind or disabled on the last day of the tax year. You **cannot** claim this exemption for your domestic partner or dependents. Check each box that applies. Add the number of boxes checked and enter the total in the box on line 8.

You must enclose a copy of the doctor's certificate or other medical records evidencing legal blindness or total and permanent disability the first time you claim the exemption(s).

Line 9 – Veteran Exemptions

You can claim this exemption if you are a military veteran who was honorably discharged or released under honorable circumstances from active duty any time before the last day of the tax year. If you are filing jointly, your spouse can also take this exemption if they are a military veteran who meets the requirements. You cannot claim this exemption for your domestic partner or dependents. Add the number of boxes checked and enter the total in the box on line 9.

You must provide official documentation showing that you were honorably discharged or released under honorable circumstances from active duty the first time you claim the exemption(s). Your documentation must list your character of service (discharge).

A list of acceptable documentation and ways to submit it is available on our website.

Line 10 – Qualified Dependent Children

You can claim an exemption for each child who qualifies as your dependent for federal tax purposes. Enter the number of your dependent children on line 10.

Line 11 – Other Dependents

You can claim an exemption for each other dependent who qualifies as your dependent for federal tax purposes. Enter the number of your other dependents on line 11.

Line 12 – Dependents Attending College

You can claim an additional exemption for each dependent student if all the requirements below are met. You **cannot** claim this exemption for yourself, your spouse, or your domestic partner.

- Student must be claimed as a dependent on line 10 or 11.
- Student must be under age 22 on the last day of the tax year (born 2004 or later).
- Student must attend full-time. Full-time is determined by the school.
- Student must spend at least some part of each of five calendar months of the tax year at school.
- The educational institution must be an accredited college or post-secondary school, maintain a regular faculty and curriculum, and have a body of students in attendance.
- You must have paid one-half or more of the tuition and maintenance costs for the student. Financial aid received by the student is not calculated into your cost when totaling one-half of your dependent's tuition and maintenance. However, the money earned by students in college work study programs is income and is taken into account.

Enter the number of exemptions for your qualified dependents attending colleges on line 12.

Line 13a–13c – Totals

Add lines 6, 7, 8, and 12 and enter the total on line 13a.

Add lines 10 and 11 and enter that total on line 13b.

Enter the amount from line 9 on line 13c.

Line 14 – Dependent Information

Enter the full name, Social Security number, and birth year for each dependent child or other dependent you claimed on line 10 or 11.

Enter the same Social Security number, individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN) for each dependent that you entered on your federal return. If you do not provide a valid Social Security number, ITIN, or ATIN for a dependent, the exemption will be denied.

If you have more than four dependents, enter the information for your first four dependents on the lines provided. Enclose a statement listing the information for your additional dependents.

Gubernatorial Elections Fund

If you would like to designate $1 to help candidates for Governor pay campaign expenses, check the "Yes" box. If you are filing a joint return, your spouse can also designate $1 to this fund. Checking the "Yes" box will not reduce your refund or increase the amount you owe.

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

Digital Assets

Digital assets are any digital representations of value that are recorded on a cryptographically secured, distributed ledger or any similar technology. Digital assets include, but are not limited to, non-fungible tokens (NFTs) and virtual currencies, such as cryptocurrencies and stablecoins. If an asset has the characteristics of a digital asset, it is treated as a digital asset for Gross Income Tax purposes.

If you (or your spouse, if filing jointly) either received (as a reward, award, or payment for property or services) **or** sold, exchanged, or otherwise disposed of a digital asset, or any financial interest in any digital asset, check the "Yes" box. Otherwise, check the "No" box. If you answer yes, you must report the income in the appropriate category of income.

If you disposed of any digital asset that you held as a capital asset, through a sale, trade, exchange, payment, or other transfer, use Part I to calculate the amount to report on line 19.

If you received any digital asset(s) as compensation for services, report the income as you would report other wage income. If you disposed of any digital asset(s) that you held for sale to customers in the ordinary course of a trade or business, report the income as you would report other business income.

If you received income in connection with digital assets that is not reported elsewhere on your return, include the amounts on line 26.

Driver's License Number

Enter your Driver's License or state Non-Driver Identification Card number including the two-letter abbreviation of the issuing state. Providing this information is voluntary. We may use this information to validate your identity in our effort to combat identity theft and fraudulent filing.

Income Lines 15–27

Gross income means **all** income you received in the form of money, goods, property, and services unless specifically exempt by law.

In column A, you must report income from everywhere, whether from inside or outside New Jersey (worldwide), that would be taxable if you were a New Jersey resident. If you are filing a joint return, report the income of both spouses in column A, even if only one had income from New Jersey.

In column B, enter your income from New Jersey sources. For every entry in column A, there must be an entry on that line in column B. If none of your income is from New Jersey sources, enter "0" in column B. Your final tax liability is based on the percentage of your income that is from New Jersey sources.

Report all income on the proper lines. For example, do not enter pension income on the wage line.

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

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

- You cannot report a loss on your NJ-1040NR (e.g., in parentheses or as a negative number);
- You can net losses with gains in the same category of income. For example, you can subtract gambling losses from gambling winnings during the tax year;
- You cannot apply a net loss in one category of income against income or gains in a different category on your NJ-1040NR. For example, you cannot subtract gambling losses from your wages;
- If you have a net loss in any income category, make no entry on that line of your NJ-1040NR. Do not enter zero. Do not enter the amount of the loss in parentheses or as a negative number;
- No carryback or carryover of losses is allowed when reporting income on your NJ-1040NR.

Examples of Taxable Income

New Jersey taxable income includes:

- Wages and other compensation;
- Interest and dividends (including interest paid on income tax refunds);
- Earnings on nonqualified distributions from (1) qualified tuition program accounts or (2) qualified state 529A Achieving a Better Life Experience program (ABLE) accounts;
- Earnings on nonqualified distributions from NJBEST accounts, and any portion of the distributions that are attributable to contributions previously deducted on a New Jersey Income Tax return;
- Net profits from business, trade, or profession;
- Net gains or income from sale or disposition of property;
- Pensions, annuities, and IRA withdrawals;
- Net distributive share of partnership income;
- Net pro rata share of S corporation income;
- Net rental, royalty, and copyright income;
- Net gambling winnings, including New Jersey Lottery winnings from prize amounts over $10,000;
- Alimony;
- Estate and trust income;
- Income in respect of a decedent;
- Prizes and awards, including scholarships and fellowships (unless they satisfy the conditions on page 19);
- Value of residence provided by employer;
- Fees for services rendered, including jury duty.

New Jersey taxable income also includes the following that are not subject to federal income tax:

- Interest from obligations of states and their political subdivisions, other than New Jersey and its political subdivisions;
- Income earned by a resident from foreign employment;
- Certain contributions to pensions and tax-deferred annuities;
- Employee contributions to federal Thrift Savings Funds, 403(b), 457, SEP, or any other type of retirement plan other than 401(k) Plans.

Examples of Exempt (Nonreportable) Income

Do not include the following income when determining if you must file a return. These items should not appear anywhere on your nonresident return.

- Federal Social Security
- Railroad Retirement (Tier 1 and Tier 2)
- United States military pensions and survivor's benefit payments
- Life insurance proceeds received because of a person's death
- Employee's death benefits
- Permanent and total disability, including VA benefits
- Temporary disability received from the State of New Jersey or as third-party sick pay
- Workers' Compensation
- Election worker compensation
- Gifts and inheritances
- Qualifying scholarships or fellowship grants
- New Jersey Lottery winnings from prizes in the amount of $10,000 or less
- Unemployment Compensation received from the state (but not supplemental unemployment benefit payments)
- Family Leave Insurance (FLI) benefits
- Interest and capital gains from (1) obligations of the State of New Jersey or any of its political subdivisions; or (2) direct federal obligations exempt under law, such as U.S. Savings Bonds and Treasury Bills, Notes, and Bonds
- Distributions paid by mutual funds to the extent the distributions are attributable to interest earned on federal obligations
- Certain distributions from New Jersey qualified investment funds
- Earnings on qualified distributions from (1) qualified tuition program accounts or (2) qualified state 529A Achieving a Better Life Experience program (ABLE) accounts
- Qualified distributions from NJBEST accounts
- Employer and employee contributions to 401(k) Plans up to the federal limit (but not federal Thrift Savings Funds)
- Some benefits received from certain employer-provided cafeteria plans (but not salary reduction or

premium conversion plans). See Technical Bulletin TB-39.

- Benefits received from certain employer-provided commuter transportation benefit plans (but not salary reduction plans). See Technical Bulletin TB-24(R).
- Contributions to and distributions from Archer MSAs if they are excluded for federal income tax purposes
- Direct payments and benefits received under homeless persons assistance programs
- Income Tax refunds (New Jersey, federal, and other jurisdictions) but not interest paid on the refunds
- Paycheck Protection Program (PPP) loan amounts forgiven through the federal CARES Act or federal Paycheck Protection Program
- Economic Impact Payments (stimulus payments)
- Welfare
- Child support
- Amounts paid as reparations or restitution to Nazi Holocaust victims
- Assistance from a charitable organization, whether in the form of cash or property
- Cancellation of debt
- Amounts received as damages for wrongful imprisonment
- Qualified disaster relief payments excluded under IRC §139
- Payments from the September 11th Victim Compensation Fund
- Difficulty of Care payments that are excluded from federal taxable income

Line 15 – Wages, Salaries, Tips, etc.

Column A

Enter the total of State wages, salaries, tips, bonuses, commissions, etc., from **all** employment both inside and outside New Jersey. Take the amount from box 16 of your W-2 (see sample below). Include all payments whether in cash, benefits, digital assets, or property.

If you were employed outside New Jersey, you may need to adjust your wages to reflect New Jersey tax law. For example, if you had a Section 125 cafeteria plan that is taxable for New Jersey purposes but is not included in box 16 of your W-2, you must add that amount back into your State wages.

Nonresident servicepersons, see page 32.

Retirement Plans. Under New Jersey law, contributions to retirement plans (other than 401(k) Plans) are included in State wages on the W-2 in the year the wages are earned. This may cause your State wages (box 16) to be higher than your federal wages (box 1).

Meals and/or Lodging. You can exclude meals and/or lodging reported as wages on your W-2 if:

1. The meals and/or lodging were provided on the business premises of your employer; and

Sample W-2 **(This form is for illustration only and is not reproducible.)**

22222 | Void ☐ | a Employee's social security number | For Official Use Only ▶ OMB No. 1545-0008

b Employer identification number (EIN) | 1 Wages, tips, other compensation | 2 … tax withheld

c Employer's name, address, and ZIP code | 3 Social … wages | 4 Social … withheld

5 Med… s and tips | 6 Medicare … ld

7 Soc… tips | 8 Allocat…

d Control Nu… | 9 | 10 … care benefits

e Employ… ame and i… Last n… | 11 N… plans | 12a See instructions for box 12

13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐ | 12b

14 Other
UI/WF/SWF - $184.02
DI - $380.42
DI P.P. #(Private Plan No.) | 12c | 12d

f Employee's address and ZIP code

VOID

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NJ	234-567-890/000	142,900.00	6977.00			
	FLI P.P. #	(Private Plan No.)	545.82 - FLI			

Form **W-2** Wage and Tax Statement **2025** Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

2. The meals and/or lodging were provided for the convenience of your employer; and

For lodging only:

3. You were required to accept the lodging as a condition of your employment.

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

New Jersey State Police officers **cannot** exclude food and maintenance payments received as part of their union contract. These payments do not meet the criteria above.

Employee Business Expenses. Employee business expenses are **not** deductible for New Jersey tax purposes. However, you can exclude reimbursements for employee business expenses reported as wages on your W-2 if:

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

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

Federal Statutory Employees. If you are considered a "statutory employee" for federal tax purposes, you cannot deduct your business expenses unless you are self-employed or an independent contractor under New Jersey law. The federal label of "statutory employee" has no meaning for New Jersey tax purposes. Business expenses can only be deducted from the business income of a self-employed individual. See the instructions for Schedule NJ-BUS-1, Part I (Net Profits From Business) on page 16.

Moving Expenses. Moving expenses are **not** deductible for New Jersey Income Tax purposes.

You can, however, exclude reimbursements for the following moving expenses if you met the federal requirements to claim moving expenses that were in effect on December 31, 2017, **and** the expenses were included in wages on your W-2:

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

Reimbursements for any other moving expense cannot be excluded from income.

If you received excludable reimbursements for moving expenses that were included in wages on your W-2, enclose a statement explaining the amount you are excluding and your reasons.

Compensation for Injuries or Sickness. Certain amounts received for personal injuries or sickness are not subject to tax. You can exclude such amounts included as wages on your W-2 if:

1. The payments were compensation for wage loss that resulted from absence due to your injury or sickness; and
2. The payments were due and payable under an enforceable contractual obligation under the plan; and
3. The payments were not related to sick leave wage continuation, which is largely discretionary and payments are made regardless of the reason for absence from work.

If such payments are included in wages on your W-2, enclose Form NJ-2440.

Enclose document ▶ You must enclose all W-2s with your tax return. Do not attach them to your return.

Column B

Enter the portion of your wages, salaries, etc., that comes from New Jersey sources. If zero, enter "0."

Pennsylvania residents, see page 33. Nonresident servicepersons and nonmilitary spouses of military personnel, see page 32.

If you had wage/salary income earned partly inside and partly outside New Jersey, and you cannot easily determine the amount of income from New Jersey, see Part II on page 30.

TAX TIP ▶ New Jersey imposes a convenience of the employer test for residents of states that impose a similar test. Under the convenience rule, a nonresident's wage/salary income from a New Jersey employer is taxable to New Jersey if they are working from an out-of-State location for their own convenience and not for the necessity of the employer. In this case, you must report the full amount of the wage/salary income in column B. Do not complete Part II. More information is available on our website.

Check the box at line 15 if you complete lines 69–75 (Part II, Allocation of Wage and Salary Income Earned Partly Inside and Outside New Jersey).

Do not use Part II if your wage/salary income is based on volume (the amount of sales or amount of business transacted). Instead, use the following formula:

$$\frac{\text{NJ Vol.}}{\text{Total Vol.}} \times \text{Vol. Income} = \text{line 15, col. B}$$

The location where the services or sales were actually performed is the deciding factor when determining where the business was transacted. Enclose an explanation of how you calculated the amount of wage/salary income.

Part-Year Nonresidents. Enter in column A the portion of your wages earned while you were a nonresident. Include wages from sources both inside and outside New Jersey.

Column B. Enter in column B the portion of your wages from New Jersey sources earned while you were a nonresident (unless you were a Pennsylvania resident).

Line 16 – Taxable Interest Income

Column A

Enter all of your reportable interest from sources both inside and outside New Jersey.

Common sources of reportable interest:

- Banks;
- Savings and loan associations;
- Credit unions;
- Savings accounts;
- Checking accounts;
- Bonds and notes;
- Certificate of deposit;
- Life insurance dividends;
- Earnings on nonqualified distributions from qualified tuition program accounts including NJBEST (New Jersey Better Educational Savings Trust program) accounts;
- Earnings on nonqualified distributions from qualified state 529A ABLE (Achieving a Better Life Experience) accounts;
- Distributions from Coverdell education savings accounts (ESAs), but only the earnings portion;
- Ginnie Maes, Fannie Maes, Freddie Macs;
- Repurchase agreements;
- Obligations of states and their political subdivisions, other than New Jersey;
- Grantor trusts;
- Any other interest not specifically exempt.

Do not include on this line:

- Interest that was earned and paid to a sole proprietorship, a partnership, or an S corporation. Report on Schedule NJ-BUS-1. **Note:** If you received a Form 1099 from a partnership or an S corporation for interest paid or deemed to have been paid to you, you must include that interest on line 16, column A;
- Interest that was earned and paid to an estate or trust (other than a grantor trust). Report on line 26.

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

Enclose document ▶ If line 16, column A is more than $1,500, enclose a copy of Schedule B, federal Form 1040.

Tax-Exempt Interest Income. Do not report tax-exempt interest on line 16. For more information on tax-exempt interest income and New Jersey qualified investment funds, see GIT-5, *Nontaxable Investment Income.*

Part-Year Nonresidents. Include only the interest you received while you were a nonresident of New Jersey.

Column B

Do not report interest from personal accounts. Only report on line 16, column B interest received as a result of a business or profession carried on in New Jersey and not reportable as net profits from business, distributive share of partnership income, net income from estates or trusts, or net pro rata share of S corporation income. (See instructions for line 16, column A.)

Line 17 – Dividends

Column A

Enter the dividends you received from investments (e.g., from stocks, mutual funds) or other income-producing activities that do not constitute a trade or business. The total taxable dividends received, regardless of where earned, must be included.

Do not include on this line:

- Dividends that were earned and paid to a sole proprietorship, a partnership, or an S corporation. Report on Schedule NJ-BUS-1. For more information on reporting partnership or S corporation income, see GIT-9P, *Partnership Income*, or GIT-9S, *Income From S Corporations;*

- Dividends that were earned and paid to an estate or trust (other than a grantor trust). Report on line 26.

Capital Gains Distributions. Do not report capital gains distributions you received from mutual funds or other regulated investment companies on this line. Report this income on Part I, line 66.

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

Insurance Premiums. Dividends you received from insurance companies are not reportable unless the amount you received is more than the premiums paid. Any interest from accumulated insurance dividends is reportable, and you must include it on line 16, column A.

Part-Year Nonresidents. Include only the dividends you received while you were a nonresident of New Jersey.

Column B

Do not report dividends from personally held securities. Only report on line 17, column B dividends received as a result of a business or profession carried on in New Jersey and not reportable as net profits from business, distributive share of partnership income, net income from estates or trusts, or net pro rata share of S corporation income. (See instructions for line 17, column A.)

Line 18 – Net Profits From Business

Column A

Complete Part I of Schedule NJ-BUS-1 and enter on line 18, column A, the amount from line 4 of Part I. If the amount on line 4 is a loss, enter "0" on line 18, column A. See instructions on page 16.

Enclose document ▶ Enclose Schedule NJ-BUS-1 and a copy of the federal Schedule C (or C-EZ or F) for each business with your return.

Column B

Enter the portion of your business income that comes from New Jersey sources. If zero, enter "0." If you carry on business both inside and outside New Jersey, you must complete and enclose Form NJ-NR-A for each business.

Do not include in column B net profits (or losses) that you received from a business entity located in New Jersey if the business entity's only activity is the purchase, holding, or sale of intangible personal property (e.g., securities, commodities) that is not held for sale to customers. You must include those net profits in column A.

Line 19 – Net Gains or Income From Disposition of Property

Column A

Complete Part I and enter the amount from line 68. If the amount on line 68 is zero, enter "0" on line 19.

Do not include in Part I:

- Gains/losses from the disposition of property owned by a sole proprietorship, a partnership, or an S corporation. Report on Schedule NJ-BUS-1;
- Gains/losses from the disposition of property owned by an estate or trust (other than a grantor trust). Report on line 26.

Column B

Enter your net gains or income from New Jersey sources. If zero, enter "0."

Line 20 – Net Gains or Income From Rents, Royalties, Patents, and Copyrights

Column A

Complete Part II of Schedule NJ-BUS-1 and enter on line 20 the amount from line 4 of Part II. If the net amount is a loss, enter "0" on line 20, column A. See instructions on page 16.

Enclose document ▶ Enclose Schedule NJ-BUS-1 with your return.

Column B

Enter your net gains or income from New Jersey sources. If zero, enter "0."

Line 21 – Net Gambling Winnings

Column A

Enter your net gambling winnings from both inside and outside New Jersey. You can subtract gambling or lottery losses from your winnings that occur in the same year. If the net amount is zero or less, enter "0." If you net gambling winnings with gambling losses, include a statement to that effect.

Common types of gambling winnings include:

- All casino and track betting;
- New Jersey Lottery winnings (only individual prizes exceeding $10,000);

- Any multistate lottery in which New Jersey participates (Mega Millions, Powerball), but only individual prizes exceeding $10,000;
- All out-of-State lottery winnings regardless of amount;
- Bingo winnings.

If you net gambling winnings with gambling losses, you may be required to substantiate the losses used to offset your winnings. Acceptable proof of losses includes:

- Casino win/loss statements;
- Daily log or journal of wins and losses;
- Canceled checks;
- Losing racetrack pari-mutuel tickets;
- Losing lottery tickets.

For more information, see Technical Bulletin TB-20(R).

Part-Year Nonresidents. Include only amounts you received while you were a nonresident of New Jersey.

Column B

Enter your net gambling winnings from New Jersey sources. Gambling losses from sources outside New Jersey cannot be used to offset gambling winnings from New Jersey sources. If zero, enter "0."

Line 22 – Taxable Pensions, Annuities, and IRA Distributions/Withdrawals

Column A

Retirement income such as pensions, annuities, and certain IRA withdrawals is reportable on your New Jersey return. The New Jersey reportable amount may be different from the federal taxable amount. Enter the reportable amount on line 22, column A.

Common types of taxable retirement income:

- Pensions from the private sector;
- Federal, state, and local government, and teachers' pensions;
- Keogh Plan distributions;
- 401(k) Plan distributions;
- Early retirement benefits;
- Amounts reported as pension on Schedule NJK-1, Partnership Return Form NJ-1065;
- Civil Service pensions and annuities, even if based on credit for military service. These are received from the U.S. Office of Personnel Management.

Worksheet A
Which Pension Method to Use

1. Amount of pension you will receive during the first three years (36 months) from the date of the first payment ..... 1. _____
2. Your contributions to the plan ..... 2. _____
3. Subtract line 2 from line 1 ..... 3. _____
   (a) If line 3 is "0" or more, *and* both you and your employer contributed to the plan, you can use the **Three-Year Rule Method.**
   (b) If line 3 is less than "0," or your employer did not contribute to the plan, you must use the **General Rule Method.**

(Keep for your records)

Worksheet B
General Rule Method

1. Your previously taxed contributions to the plan ..... 1. _____
2. Expected return on contract* ..... 2. _____
3. Percentage excludable (Divide line 1 by line 2) ..... 3. _____%
4. Amount received this year ..... 4. _____
5. Amount excludable (Multiply line 4 by line 3)..... 5. _____
6. Reportable amount (Subtract line 5 from line 4. Enter here and on line 22, column A, Form NJ-1040NR ..... 6. _____

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

(Keep for your records)

Worksheet C
IRA Withdrawals

Part I – Calculating Taxable Amounts

1. **Value of IRA on 12/31/25**.
   Include contributions made for the tax year from 1/1/26 – 4/15/26. ..... 1. _____

2. **Total distributions from IRA during the tax year.** Do not include tax-free rollovers... 2. _____

3. **Total Value of IRA.** Add lines 1 and 2. ..... 3. _____

Unrecovered Contributions:
Complete **either** line 4a or 4b. Then continue with line 5.

4a. **First year of withdrawal from IRA:**
   Enter the total of IRA contributions that were previously taxed. ..... 4a. _____

4b. **After first year of withdrawal from IRA:**
   Complete Part II. Enter amount of unrecovered contributions from line 14. ..... 4b. _____

5. **Accumulated earnings in IRA on 12/31/25**.
   Subtract either line 4a or 4b from line 3. ..... 5. _____

6. Divide line 5 by line 3. (Enter the result as a decimal.) ..... 6. _____

7. **Taxable portion of this year's withdrawal.** Multiply line 2 by decimal amount on line 6. Enter here and on line 22, column A, Form NJ-1040NR. ..... 7. _____

Part II – Unrecovered Contributions (For Second and Later Years)
See Part III if you **did not** complete Worksheet C in prior years.

8. **Last year's unrecovered contributions.** From line 4 of last year's Worksheet C ..... 8. _____

9. **Amount withdrawn last year.** From line 2 of last year's Worksheet C ..... 9. _____

10. **Taxable portion of last year's withdrawal.** From line 7 of last year's Worksheet C.... 10. _____

11. **Contributions recovered last year.** Subtract line 10 from line 9. ..... 11. _____

12. **This year's unrecovered contributions.** Subtract line 11 from line 8. ..... 12. _____

13. **Contributions to IRA during current tax year**. Do not include tax-free rollovers. ..... 13. _____

14. **Total unrecovered contributions.** Add lines 12 and 13. Enter here and **on line 4b**... 14. _____

Part III – Unrecovered Contributions (For Second and Later Years)
Complete this section **only** if you **did not** complete Worksheet C in prior years.
Calculate the amount of unrecovered contributions as follows: ..... _____

15. Total amount of withdrawals made from the IRA in previous years. ..... 15. _____

16. Total of previous year withdrawal(s) already reported as income on prior New Jersey tax returns. ..... 16. _____

17. Contributions already recovered. Subtract line 16 from line 15 ..... 17. _____

18. Unrecovered contributions. Subtract line 17 from the total amount of contributions made to the IRA. Enter here and on line 4b. ..... 18. _____

(Keep for your records)

Common types of nonreportable retirement income (do not report on this return):

- Social Security benefits;
- Railroad Retirement benefits;
- Public or private disability pension benefits until the year you turn 65. Beginning with the year you turn 65, the benefits are treated as ordinary pension income;
- U.S. Military pensions and survivor's benefit payments (Most are received from the U.S. Department of Finance and Accounting Service.)

Part-Year Nonresidents. Include only the reportable amounts you received while you were a nonresident of New Jersey.

Types of Retirement Plans

Retirement plans are either noncontributory or contributory.

Noncontributory. You made no contributions to your plan. Amounts you receive from these plans are fully reportable. Enter the amount from your 1099-R on line 22, column A.

Contributory (Other Than IRAs). You made contributions to your plan. Contributions are usually made through payroll deductions and, in general, are taxed when they are made. Contributions made to a retirement plan (other than a 401(k) Plan) outside New Jersey are considered to have been previously taxed. These plans also may include employer contributions and earnings, which have not been taxed.

Since you have already been taxed on your contributions, you must determine the portion of your distribution that is reportable. There are two methods of calculating the reportable amount: Three-Year Rule Method and General Rule Method. To determine which method to use, complete Worksheet A on page 12 the year you begin receiving pension and annuity payments.

Note: If you received a distribution from a 401(k) Plan, do not complete Worksheet A. See the section on 401(k) Plans below. If you made a withdrawal from an IRA, do not complete Worksheet A or B. Instead, complete Worksheet C. See the section on IRAs below.

Three-Year Rule Method. Use this method if you will recover all your contributions within 36 months from the date you receive your first payment from the plan, and both you and your employer contributed to the plan.

Do not report pension and annuity payments as income on line 22 until you have recovered all of your contributions. Once you have recovered your contributions, the payments you receive are fully reportable and must be entered on line 22, column A.

General Rule Method. You must use this method if you will not recover your contributions within 36 months from the date you receive your first payment from the plan *or* if your employer did not contribute to the plan. Part of your pension is excludable and part is reportable every year. The excludable amount represents your contributions. Complete Worksheet B in the year you receive your first payment from the plan and keep it for your records. You will need it for calculations in future years. Recalculate the percentage on line 3 of Worksheet B only if your annual pension payments decrease.

Lump-Sum Distributions and Rollovers

When you receive a lump-sum distribution of the entire balance from a qualified employee pension, annuity, profit-sharing, or other plan, any amount that exceeds your previously taxed contributions must be included in your income in the year received. New Jersey has no provision for income averaging of lump-sum distributions. Enter the reportable amount on line 22, column A.

If you roll over a lump-sum distribution from an IRA or a qualified employee pension or annuity plan into an IRA or other eligible plan, do not report the rollover on line 22 if it qualifies for deferral for federal tax purposes. The amount rolled over (minus previously taxed contributions) will be reportable when it is withdrawn.

401(k) Plans

1. Contributions made on or after January 1, 1984, were not taxed when they were made. If all of your contributions were made on or after that date, your distributions are fully reportable unless your contributions exceeded the federal limit. If your contributions exceeded the federal limit, you must calculate the reportable portion of your distributions using one of the methods described under contributory plans.
2. Contributions made before January 1, 1984, were taxed when they were made. If you made contributions before that date, you must calculate the reportable portion of your distributions using one of the methods described under contributory plans.

For more information on pension and annuity income, see GIT-1 & 2, *Retirement Income.*

IRAs

Your IRA consists of contributions, earnings, and certain amounts rolled over from pension plans. In general, your contributions were taxed when they were made and are not reportable to New Jersey when you make a withdrawal. All the earnings and any amounts rolled over tax-free are reportable when withdrawn.

Use Worksheet C to calculate the reportable portion of your IRA withdrawal. If you made withdrawals from multiple IRAs, you can use a separate worksheet for each or combine all IRAs on one worksheet.

Lump-Sum Withdrawal. If you withdraw the total amount from an IRA, all the earnings and any amounts rolled over tax-free are reportable. You must report these amounts in the year you make the withdrawal.

Periodic Withdrawals. If you make withdrawals over a period of years, the part of the annual distribution that represents earnings is reportable. The amount reportable for New Jersey purposes may be different from the amount you report on your federal return.

For more information on IRA withdrawals, see GIT-1 & 2, *Retirement Income.*

Roth IRAs

Your contributions to a Roth IRA are reportable as part of your income when they are made. Distributions from a Roth IRA that meet the requirements of a qualified distribution are excludable. Do not include qualified distributions on Form NJ-1040NR. If you received a nonqualified distribution, you must report the earnings on line 22, column A. A distribution that is considered nonqualified for federal purposes is also considered nonqualified for New Jersey purposes.

If you converted an existing IRA to a rollover Roth IRA during Tax Year 2025, any amount from the existing IRA that would be reportable if withdrawn must be included on line 22, column A.

For more information on Roth IRAs, see Technical Bulletin TB-44.

Column B

You will not enter an amount on line 22, column B because pension, annuity, and IRA withdrawal income is not taxable to nonresidents.

Line 23 – Distributive Share of Partnership Income

Column A

Complete Part III of Schedule NJ-BUS-1 and enter on line 23, column A, the amount from line 4 of Part III. If the amount on line 4 is a loss, enter "0" on line 23, column A. See instructions on page 17.

Enclose document ▶ Enclose Schedule NJ-BUS-1 and a copy of Schedule NJK-1, Form NJ-1065, for each partnership with your return. If you did not receive a Schedule NJK-1, enclose a copy of the federal Schedule K-1.

Column B

Enter the portion of the partnership income that comes from New Jersey sources. If zero, enter "0."

Do not include in column B distributive share of partnership income that you received from a partnership, LLP, or LLC located in New Jersey if the business entity's only activity is the purchase, holding, or sale of intangible personal property, such as commodities or securities, and such intangible personal property is not held for sale to customers. You must include such partnership income in column A.

Line 24 – Net Pro Rata Share of S Corporation Income

Column A

Complete Part IV of Schedule NJ-BUS-1 and enter on line 24, column A, the amount from line 4 of Part IV. If the amount on line 4 is a loss, enter "0" on line 24, column A. See instructions on page 18.

Enclose document ▶ Enclose Schedule NJ-BUS-1 and a copy of Schedule NJ-K-1, Form CBT-100S, for each S corporation with your return. If you did not receive a Schedule NJ-K-1, enclose a copy of the federal Schedule K-1.

Column B

Enter the portion of the net pro rata share of S corporation income that comes from New Jersey sources. If zero, enter "0."

Schedule NJ-BUS-1
Business Income Summary Schedule

Part I – Net Profits From Business

Report the net profits or loss from your business, trade, or profession.

Make the following adjustments to your federal Schedule C (or C-EZ or F):

1. Add any amount you deducted for taxes based on income.
2. Subtract interest you reported on federal Schedule C (or C-EZ or F) that is exempt for New Jersey purposes but taxable for federal purposes.
3. Add interest not reported on federal Schedule C (or C-EZ or F) from states or political subdivisions outside New Jersey that is exempt for federal purposes.
4. Deduct meal and entertainment expenses that constitute ordinary expenses incurred in the conduct of a trade or business but that were not allowed on the federal return.
5. Deduct your qualified contributions to a self-employed 401(k) Plan. Contributions that exceeded the federal limits are not deductible for New Jersey purposes.
6. Add interest and dividends derived in the conduct of a trade or business.
7. Add or subtract income or losses derived in the conduct of a trade or business from rentals, royalties, patents, or copyrights.
8. Add or subtract gains or losses from the sale, exchange, or other disposition of the trade or business's property.
9. Add or subtract the net adjustment from the Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP, Part I, line 7.
10. Cannabis licensees: Deduct expenses that would have been eligible to be claimed as a deduction for federal purposes but were disallowed because cannabis is a controlled substance under federal law.

If you are a sole proprietor who provides primary care services in a qualified medical or dental practice you own that is located in or within five miles of a designated Health Enterprise Zone (HEZ), you may be able to deduct a percentage of the net income from that practice on line 34. See Technical Bulletin TB-56 for eligibility requirements and instructions for calculating the HEZ deduction.

Lines 1–3

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

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

Line 4

Add the amounts in the Profit or (Loss) column and enter the total on line 4, netting profits with losses. Enter this amount on line 18, column A. **If the netted amount is a loss, make no entry on line 18, column A.** On line 18, column B, enter the portion of this amount that is from New Jersey sources.

Part-Year Nonresidents. Include only the amounts you received while you were a nonresident of New Jersey.

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

Report your net gains or income less net losses from rents, royalties, patents, and copyrights.

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

Passive Losses. There is no distinction between active and passive losses for New Jersey purposes. You cannot carry back or carry forward such losses when reporting income on Form NJ-1040NR. You can deduct federal passive losses in full in the year incurred against any gain within the same category of income.

Do not include in Part II:

- Gains/losses from rents, royalties, patents, and copyrights from property owned by a sole proprietorship, a partnership, or an S corporation. Report in Parts I, III, and/or IV of Schedule NJ-BUS-1;
- Gains/losses from rents, royalties, patents, and copyrights from property owned by an estate or trust (other than a grantor trust). Report on line 26.

Lines 1–3

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

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

Line 4

Add the amounts in the Income or (Loss) column and enter the total on line 4, netting gains with losses. Enter this amount on line 20, column A, Form NJ-1040NR. If the netted amount is a loss, enter "0" on line 20, column A. On line 20, column B, enter the portion of this amount that is from New Jersey sources.

Part-Year Nonresidents. Include only the amounts you received while you were a nonresident of New Jersey.

Part III – Distributive Share of Partnership Income

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

Lines 1–3

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

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

Line 4

Add the amounts in the Share of Partnership Income or (Loss) column and enter the total on line 4, netting income with losses. Enter this amount on line 23, column A, Form NJ-1040NR. If the netted amount is a loss, enter "0" on line 23, column A. On line 23, column B, enter the portion of this amount that is from New Jersey sources.

Line 5
Add the amounts in the Share of tax paid on your behalf by Partnerships column and enter the total. Include this amount on line 52, Form NJ-1040NR. See the instructions for line 52.

Line 6
Add the amounts in the Share of Pass-Through Business Alternative Income Tax column and enter the total. Include this amount on line 56, Form NJ-1040NR.

For more information, see GIT-9P, *Partnership Income.*

Part-Year Nonresidents. Prorate your distributive share of partnership income based on the number of days in the partnership's fiscal year that you were a nonresident of New Jersey.

Part IV – Net Pro Rata Share of S Corporation Income
Report the amount of your net pro rata share of S corporation income or loss, whether or not the income was actually distributed.

Lines 1–3
For each S corporation, enter the following information. If you need more space, enclose a statement with the return listing any additional S corporations and the related income or loss.

- S corporation name as listed on Schedule NJ-K-1 (or federal Schedule K-1)
- Federal employer identification number (EIN)
- Your pro rata share of S corporation income or (usable loss) as reported on the Schedule NJ-K-1. If you did not receive an NJ-K-1, you must enclose a copy of the federal Schedule K-1 and complete Reconciliation Worksheet B in GIT-9S, *Income From S Corporations.*
- Your share of Pass-Through Business Alternative Income Tax as reported on Schedule PTE-K-1 or Schedule NJ-K-1 received from the S corporation.

Line 4
Add the amounts in the Pro Rata Share of S Corporation Income or (Usable Loss) column and enter the total on line 4, netting income with losses. Enter this amount on line 24, column A, Form NJ-1040NR. If the netted amount is a loss, enter "0" on line 24, column A. On line 24, column B, enter the portion of this amount that is from New Jersey sources

Line 5
Add the amounts in the Share of Pass-Through Business Alternative Income Tax column and enter the total. Include this amount on line 56, Form NJ-1040NR.

For more information, see GIT-9S, *Income From S Corporations.*

Part-Year Nonresidents. Prorate the pro rata share of S corporation income based on the number of days in the entity's fiscal year that you were a nonresident of New Jersey.

Line 25 – Alimony and Separate Maintenance Payments Received
Column A
Enter any court-ordered alimony or separate maintenance payments you received. Do not include payments received for child support.

Part-Year Nonresidents. Include only those payments you received while you were a nonresident of New Jersey.

Column B
You will not enter an amount on line 25, column B because alimony and separate maintenance payments are not taxable to nonresidents.

Line 26 – Other Income
Column A
Include the following income on this line:

Enclose document ▶ See each type of income listed below for required enclosures.

Amounts Received as Prizes and Awards. Any prize won in a raffle, drawing, TV show, radio show, contest, or any other event is reportable and must be included on this line in column A. Include any goods or services as income at fair market value.

Income in Respect of a Decedent. If you had the right to receive income that the deceased person would have received had they lived and it was not included on the decedent's final return, you must report it on your own return when you receive it. Enclose a listing of the income.

Income From Estates and Trusts. If you are a beneficiary who received income from an estate or trust, include the Total Distribution from Schedule NJK-1, Form NJ-1041 on this line. If you did not receive an NJK-1, adjust the income listed on the federal K-1 to reflect New Jersey tax law, then net the adjusted amounts and include the total on line 26. Enclose Schedule NJK-1 (or federal Schedule K-1) with your return.

If you have income from a grantor trust that is reportable for New Jersey purposes, do not include it on this line. Report the income in the proper category (e.g., report taxable interest on line 16a). Enclose a copy of the New Jersey or federal Grantor Trust Attachment.

For more information on estates and trusts, including grantor trusts, see GIT-12, *Estates and Trusts.*

Scholarships and Fellowship Grants. This type of income is taxable unless the scholarship or grant meets all of the following conditions:

1. The primary purpose of the grant is to further the recipient's education or training; and
2. The grant does not represent payments for past, present, or future services that are subject to the direction or supervision of the grantor (e.g., a fellowship given in exchange for teaching); and
3. The grant is not for the benefit of the grantor.

Residential Rental Value or Allowance Paid by Employer. If an employer provides you with a residence, enter either the rental value or the rental allowance paid by the employer.

The rental value or allowance is excludable and should not be reported if it meets all of the following conditions:

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

Other. Use this line for any other taxable income for which a place has not been provided somewhere else on the return. Income from both legal and illegal sources is subject to tax.

Column B
Enter the portion of your other income that comes from New Jersey sources. If zero, enter "0."

Amounts Received as Prizes and Awards. Do not include in column B a prize won in a raffle, drawing, television or radio quiz show, or contest. You must include these amounts in column A.

Income From Estates and Trusts. Include the Total New Jersey Source Income Distributed reported on Schedule NJK-1, Form NJ-1041. If you did not receive an NJK-1, adjust the income listed on the federal K-1 to reflect New Jersey tax law, then net the adjusted New Jersey source income amounts and include the total on line 26. Do not include in column B income you received from an estate or trust if the estate or trust received the income from a business entity (i.e., sole proprietorship, partnership, LLP, or LLC) located in New Jersey and the only activity of the business entity is the purchase, holding, or sale of intangible personal property, such as commodities or securities, and the intangible personal property is not held for sale to customers. You must include this income in column A.

Line 27 – Total Income

Column A
Add lines 15 through 26, column A, and enter the total.

Column B
Add lines 15 through 26, column B, and enter the total

Line 28a – Pension/Retirement Exclusion

Column A
You can exclude all or part of the income reported on line 22 if you meet the following qualifications:

- You (and/or your spouse if filing jointly) were age 62 or older or blind/disabled as defined by Social Security guidelines on the last day of the tax year; **and**
- Your income on line 27, column A, is $150,000 or less (part-year nonresidents see below).

Worksheet D
Other Retirement Income Exclusion
Age Requirement: 62 or older

Part-year nonresidents do not complete this worksheet. (See instructions on page 22.)

Is income on line 27, column A, NJ-1040NR **MORE than $150,000?**

⬭ Yes. You are not eligible to use any unclaimed portion of your maximum exclusion. Make no entry on line 28b, columns A and B unless you are eligible for the Special Exclusion (see below).

⬭ No. Continue with line 1.

1. Enter the amount of your maximum exclusion using the chart below ..... 1. _____
2. Enter the amount from line 28a, NJ-1040NR ..... 2. _____
3. Subtract line 2 from line 1 ..... 3. _____

Is the amount on line 3 **MORE than $0?**

⬭ Yes. Continue with line 4.

⬭ No. You do not have any unused exclusion amount. Make no entry on line 28b, columns A and B unless you are eligible for the Special Exclusion (see below).

4. Enter the amount from line 15, col. A, NJ-1040NR ..... 4. _____
5. Enter the amount from line 18, col. A, NJ-1040NR ..... 5. _____
6. Enter the amount from line 23, col. A, NJ-1040NR ..... 6. _____
7. Enter the amount from line 24, col. A, NJ-1040NR ..... 7. _____
8. Add lines 4, 5, 6, and 7 ..... 8. _____

Is the amount on line 8 MORE than $3,000?

⬭ Yes. You are not eligible to use the unclaimed portion of your maximum exclusion. Make no entry on line 28b, columns A and B unless you are eligible for the Special Exclusion (see below).

⬭ No. Continue with line 9.

9. Unclaimed Pension Exclusion. Enter the amount from line 3. Also include this amount on line 28b, column A and column B, NJ-1040NR ..... 9. _____

Joint filers: If only one spouse is 62 or older, only the income of that spouse can be excluded.

Special Exclusion. If you (and your spouse if filing jointly) will **never** be able to receive Social Security or Railroad Retirement benefits because your employer did not participate in either program, you may qualify for this exclusion. See GIT-1 & 2, *Retirement Income*, before entering an amount on line 28b.

Maximum Exclusion

	Income on line 27, column A:		
Filing Status:	**$0 – $100,000**	**$100,001 – $125,000**	**$125,001 – $150,000**
Married/CU couple, filing joint return	$100,000	50% of line 27, col. A	25% of line 27, col. A
Single Head of household Qualifying widow(er)/surviving CU partner	$75,000	37.5% of line 27, col. A	18.75% of line 27, col. A
Married/CU partner, filing separate return	$50,000	25% of line 27, col. A	12.5% of line 27, col. A

(Keep for your records)

Worksheet E
Other Retirement Income Exclusion – Part-Year Residents
Age Requirement: 62 or older

Was your income for the *entire year* **MORE than $150,000?**

⬭ Yes. You are not eligible to use any unclaimed portion of your maximum exclusion
Make no entry on line 28b, columns A and B unless you are eligible for the Special Exclusion (see below).

⬭ No. Continue with line 1.

1. Enter the amount of your maximum exclusion calculated using the chart below.
If your income was $100,000 or less, you must prorate the maximum amount based on the number of months you were a New Jersey resident (do not prorate if your income was over $100,000) ..... 1. _____
2. Enter the amount from line 28a, NJ-1040NR ..... 2. _____
3. Subtract line 2 from line 1 ..... 3. _____

Is the amount on line 3 **MORE than $0?**

⬭ Yes. Continue with line 4.
⬭ No. You do not have any unused exclusion amount. Make no entry on line 28b, columns A and B unless you are eligible for the Special Exclusion (see below).

Enter the following income for the *entire* year:

4. Wages, salaries, tips, and other employee compensation ..... 4. _____
5. Net profits from business ..... 5. _____
6. Distributive share of partnership income ..... 6. _____
7. Net pro rata share of S corporation income ..... 7. _____
8. Add lines 4, 5, 6, and 7 ..... 8. _____

Is the amount on line 8 MORE than $3,000?

⬭ Yes. You are not eligible to use any unclaimed portion of your maximum exclusion
Make no entry on line 28b, columns A and B unless you are eligible for the Special Exclusion (see below).

⬭ No. Continue with line 9.

9. Unclaimed Pension Exclusion. Enter the amount from line 3. Also include this amount on line 28b, column A and column B, NJ-1040NR ..... 9. _____
Joint filers: If only one spouse is 62 or older, only the income of that spouse can be excluded.

Special Exclusion. If you (and your spouse if filing jointly) will **never** be able to receive Social Security or Railroad Retirement benefits because your employer did not participate in either program, you may qualify for this exclusion. See GIT-1 & 2, *Retirement Income,* before entering an amount on line 28b.

Maximum Exclusion

	Income for the *Entire Year*		
Filing Status:	**$0 – $100,000**	**$100,001 – $125,000**	**$125,001 – $150,000**
Married/CU couple, filing joint return	Months NJ resident* / 12 x $100,000	50% of line 27, col. A	25% of line 27, col. A
Single Head of household Qualifying widow(er)/surviving CU partner	Months NJ resident* / 12 x $75,000	37.5% of line 27, col. A	18.75% of line 27, col. A
Married/CU partner, filing separate return	Months NJ resident* / 12 x $50,000	25% of line 27, col. A	12.5% of line 27, col. A

*For this calculation, 15 days or more is considered a month.

(Keep for your records)

Determining Your Exclusion Amount

Line A. Amount from line 22, column A _____

Joint Filers: If only one spouse is 62 or older or disabled, enter only the pension income of that spouse. You cannot exclude the pension income of the spouse who is younger than 62 and not disabled.

Line B. Amount for your filing status and income using the chart below.. _____

Part-year nonresidents see below.

Enter on line 28a the lesser of line A or line B.

Filing Status:	Income on line 27, column A: $0–$100,000	$100,001–$125,000	$125,001–$150,000
Married/CU couple, filing joint return	$100,000	50% of line 22	25% of line 22
Single Head of household Qualifying widow(er)/ surviving CU partner	$75,000	37.5% of line 22	18.75% of line 22
Married/CU partner, filing separate return	$50,000	25% of line 22	12.5% of line 22

For more information, see GIT-1 & 2, *Retirement Income*.

Part-Year Nonresidents. Your income for the *entire* year must have been $150,000 or less to qualify for the exclusion. If your income for the entire year is $0–$100,000, prorate the maximum exclusion amount from the chart above based on the number of months you were a nonresident and enter on line B above when calculating your exclusion. If your income for the entire year is over $100,000, do not prorate the exclusion amount.

Column B

You will not enter an amount on line 28a, column B because pension, annuity, and IRA withdrawal income is not taxable to nonresidents.

Line 28b – Other Retirement Income Exclusion

If you were 62 or older on the last day of the tax year, you may be able to use the other retirement income exclusion. If you are filing jointly and only one spouse is 62 or older, only the income of that spouse can be excluded. You cannot exclude the income of the spouse who is younger than 62.

Unclaimed Exclusion. If you did not use your entire maximum exclusion on line 28a, you may be able to use the unclaimed portion. Complete Worksheet D to determine whether you have any exclusion remaining and meet the eligibility requirements and, if so, to calculate the amount to include on line 28b. Part-year nonresidents do not complete Worksheet D. Instead, use Worksheet E.

Special Exclusion. If you (and your spouse if filing jointly) will **never** be able to receive Social Security or Railroad Retirement benefits because your employer did not participate in either program, you may qualify for the Special Exclusion. If you qualify, you can claim $6,000 (married, filing joint; head of household; qualifying widow(er)) or $3,000 (single; married, filing separate).

Note: Do not claim the Special Exclusion if you (or your spouse if filing jointly) will **ever** be eligible for Social Security or Railroad Retirement benefits.

See GIT-1 & 2, *Retirement Income,* for more information.

Part-Year Nonresidents. If you did not use your entire prorated maximum exclusion on line 28a, you may be able to use the unclaimed portion. Complete Worksheet E to determine whether you have any exclusion remaining and meet the eligibility requirements and, if so, to calculate the amount to include on line 28b.

Line 28c – Total Exclusion Amount

Column A

Add lines 28a and 28b, column A, and enter the total.

Column B

Enter on line 28c, column B, the amount from line 28b, column B.

Line 29 – Gross Income

Column A

Subtract line 28c, column A, from line 27, column A, and enter the result. If zero or less, enter "0."

Required to file a return

You are **required** to file a return if your income on line 29, column A is more than the filing threshold:

- $20,000 Married filing jointly, Head of Household, or Qualified Widow(er)
- $10,000 Single or married/CU partner filing separate return

Not required to file a return

You are **not required** to file a return if your income is at or below the filing threshold. However, you still need to file if you:

- Had New Jersey Income Tax withheld;
- Paid estimated taxes or had a credit from the prior year.

Enter zero on lines 39 and 40 and complete the return.

Withholding Exemption. If you do not expect to have a New Jersey Income Tax liability for 2026, complete Form NJ-W4 and give it to your employer to claim an exemption from withholding.

Part-Year Nonresidents. If your income for the entire year was equal to or less than the filing threshold amount and you are filing to get a refund, you must enclose a copy of your federal return. If you did not file a federal return, include a statement to that effect.

Column B

Subtract line 28c, column B, from line 27, column B, and enter the result. If zero or less, enter "0."

Line 30 – Total Exemption Amount

Calculate your total exemption amount as follows:

From line 13a_____ × $1,000 = _____

From line 13b_____ × $1,500 = _____

From line 13c_____ × $6,000 = _____

Total Exemption Amount _____

Add the exemption amounts calculated above and enter the total on line 30.

Part-Year Nonresidents. Prorate the total calculated above for the time you were a nonresident of New Jersey and enter the amount on line 30. For this calculation, 15 days or more is considered a month.

Line 31 – Medical Expenses

You can deduct certain unreimbursed medical expenses you paid during the year for yourself, your spouse or domestic partner, and any dependents you claim. You can only deduct expenses that are more than 2% of your gross income. In general, medical expenses allowed for federal tax purposes are allowed for New Jersey tax purposes. These can include:

- Physicians, dental, and other medical fees;
- Prescription eyeglasses and contact lenses;
- Hospital care;
- Nursing care;
- Medicines and drugs;
- Prosthetic devices;
- X-rays and other diagnostic services conducted by or directed by a physician or dentist;
- Amounts paid for transportation primarily for and essential to medical care;
- Insurance (including amounts paid as premiums under Part B of Title XVIII of the Social Security Act, relating to supplementary medical insurance for the aged) covering medical care.

You can also deduct qualified Archer MSA contributions and self-employed health insurance costs. Information is available on our website.

Use Worksheet F below to calculate your medical expenses deduction.

Note: For federal purposes you may be able to deduct amounts paid for health insurance for any child of yours who was under age 27 at the end of 2025. However, for New Jersey purposes you can deduct these amounts

Worksheet F
Deduction for Medical Expenses

1.	Total unreimbursed medical expenses	1. _____
2.	Enter line 29, column A, Form NJ-1040NR_____x .02 =	2. _____
3.	Medical Expenses Deduction. Subtract line 2 from line 1 and enter result here. If zero or less, enter zero	3. _____
4.	Enter the amount of your qualified Archer MSA contributions from federal Form 8853	4. _____
5.	Enter the amount of your self-employed health insurance deduction	5. _____
6.	**Total Deduction for Medical Expenses.** Add lines 3, 4, and 5. Enter the result here and on line 31, Form NJ-1040NR. If zero, enter zero here and make no entry on line 31, Form NJ-1040NR	6. _____

(Keep for your records)

only if the child was your dependent. For more information, see Technical Advisory Memorandum TAM 2011-14.

Part-Year Nonresidents. Include only those expenses you incurred and paid while you were a nonresident of New Jersey.

Line 32 – Alimony and Separate Maintenance Payments

Enter any court-ordered alimony or separate maintenance payments you made. Do not include child support payments.

Part-Year Residents. Include only those payments made while you were a nonresident of New Jersey.

Line 33 – Qualified Conservation Contribution

Enter any qualified contribution you made of real property (land) in New Jersey for conservation purposes (e.g., protection of natural habitat, farmland, forest, or open space). The deduction is the amount of the contribution allowed as a deduction in calculating your taxable income for federal purposes.

Enclose document If you file federal Form 8283, enclose a copy with your return.

Part-Year Nonresidents. Include only those contributions you made while you were a nonresident of New Jersey.

Line 34 – Health Enterprise Zone Deduction

If you provide primary care services in a qualified medical or dental practice you own that is located in or within five miles of a designated Health Enterprise Zone (HEZ), you may be able to deduct a percentage of the net income from that practice.

Enter the HEZ deduction for a qualified practice as follows:

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

Note: Do not claim unreimbursed medical expenses, health insurance premiums, or other personal or business expenses as a deduction on this line.

For eligibility requirements and instructions for calculating the HEZ deduction, see Technical Bulletin TB-56.

Part-Year Nonresidents. If you are a partner or an S corporation shareholder, you must prorate the deduction based on the number of days in the entity's fiscal year that you were a nonresident of New Jersey. If you are a sole proprietor, use only the receipts for your period of nonresidency when calculating the deduction.

Line 35 – Alternative Business Calculation Adjustment

If you completed Schedule NJ-BUS-1 and had a loss on line 4 of any part, you may be eligible for an income adjustment. You also may be eligible if you had a loss carryforward on Schedule NJ-BUS-2 from a prior year. Complete Schedule NJ-BUS-2 and enter on line 35 the amount from line 11 of the schedule.

Enclose document Enclose Schedule NJ-BUS-2 with your return and keep a copy for your records. You may need the information to complete future returns.

Note: You must keep track of any unused losses that are carried forward. Unused losses can be carried forward for up to 20 years to calculate future adjustments.

Line 36 – Organ/Bone Marrow Donation Deduction

If you donated an organ or bone marrow to another person for transplantation, you can deduct up to $10,000 of unreimbursed expenses for travel, lodging, and lost wages related to the donation. This deduction is also available to your spouse (if filing jointly) or any dependents you claim on your return. You must take the deduction the year in which the transplant occurs. If you had unreimbursed expenses in the year prior to or in the year after the transplant, they must be claimed in the year they were incurred. The combined deduction amount cannot exceed $10,000.

You may be asked to provide documentation indicating that you are eligible to claim the deduction, such as employee pay statements and a letter from a physician.

A list of acceptable documentation is available on our website.

Line 37a–37c – New Jersey College Affordability Deductions

If your gross income was $200,000 or less, you may be eligible to deduct certain educational expenses.

Line 37a – You can deduct up to $10,000 of contributions made during the year into an NJBEST (New Jersey Better Educational Savings Trust) account.

Line 37b – You can deduct up to $2,500 of principal and interest paid during the year on an NJCLASS (New Jersey College Loans to Assist State Students) loan.

Line 37c – If you, your spouse, or your dependent enroll in or attend a New Jersey institution of higher education, you can deduct up to $10,000 for tuition costs paid during the year.

Married, Filing Separately. If you and your spouse file separate returns, the combined deduction amounts cannot exceed the amounts shown above.

Part-Year Nonresidents. You must use your income for the entire year when determining your eligibility. Prorate your deduction based on the number of months you were a nonresident of New Jersey.

Line 38 – Total Exemptions and Deductions

Add lines 30 through 37c and enter the total.

Line 39 – Taxable Income

Subtract line 38 from line 29, column A, and enter the result. If line 39 is zero or less, enter "0."

Line 40 – Tax on Amount on Line 39

Calculate your tax using one of the following methods and enter the amount on line 40.

Tax Table. If line 39 is less than $100,000, you can use the New Jersey Tax Table on page 35 or the New Jersey Tax Rate Schedules on page 44 to find your tax. If you use the tax table, use the correct column for your filing status.

Tax Rate Schedules. If line 39 is $100,000 or more, you must use the New Jersey Tax Rate Schedules on page 44. Use the correct schedule for your filing status.

Line 41 – Income Percentage

Divide the amount on line 29, column B by the amount on line 29, column A. Carry your result to four decimal places and enter the result. For example, if the amounts used were $20,000 (line 29, column B) divided by $30,000 (line 29, column A), the result would be 66.67% or .6667.

In certain situations the income percentage can be more than 100%. For example, a taxpayer realizes a $50,000 gain from the sale of real property in New Jersey and sustains a $10,000 loss from the sale of property in Florida. This nonresident (who has no other income) reports $40,000 as their income from everywhere (column A) and $50,000 as income from New Jersey sources (column B). The income percentage is 125% (or 1.25) calculated as follows: $50,000 (line 29, column B) divided by $40,000 (line 29, column A).

Line 42 – New Jersey Tax

Multiply the amount on line 40 by the income percentage on line 41, and enter the result.

Line 43 – Sheltered Workshop Tax Credit

Enter your Sheltered Workshop Tax Credit for the current year from Part IV, line 12 of Form GIT-317.



Enclose Form GIT-317 with your return.

Part-Year Nonresidents. Prorate your credit based on the number of months you were a nonresident of New Jersey.

Line 44 – Gold Star Family Counseling Credit

If you are a mental health care professional who provided counseling through the Gold Star Family Counseling program, complete the following calculation to determine the amount of your credit:

1. Enter the number of hours of counseling you provided through the program ..... _____
2. Enter the TRICARE rate for the service ..... _____
3. Multiply line 1 by line 2. Enter this amount on line 44 ... _____

Part-Year Nonresidents. Include only the hours of counseling provided through the program while you were a nonresident of New Jersey.

Line 45 – Credit for Employer of Organ/ Bone Marrow Donor

If you are an employer who provided paid time off to an employee who missed work to donate an organ or bone marrow for transplantation, you may be able to claim a credit. The paid time off must have been in addition to any other paid time off to which the employee was entitled. If you qualify, you can take a credit of 25% of the employee's salary for up to 30 days of time missed from work for each donation.

You may be asked to provide documentation indicating that you are eligible to claim the credit, such as employee pay statements and a letter from a physician.

A list of acceptable documentation is available on our website.

Line 46 – Total Credits

Add lines 43 through 45 and enter the total.

Line 47 – Balance of Tax After Credits

Subtract line 46 from line 42 and enter the result. If line 46 is blank, enter the amount from line 42.

Line 48 – Interest on Underpayment of Estimated Tax

New Jersey Income Tax is a pay-as-you-go tax. You must pay tax on your income as you earn or receive it. If you did not pay enough tax on your income throughout the year, you may have to pay installment interest.

Installment interest may be charged if:

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

To calculate the amount of interest for the underpayment of estimated tax, complete Form NJ-2210NR, Underpayment of Estimated Tax by Nonresident Individuals. Enter on line 48 the amount from line 19, Form NJ-2210NR, and check the box.

Enclose document Enclose Form NJ-2210NR with your return.

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

Line 49 – Total Tax and Penalty

Add lines 47 and 48 and enter the total.

Line 50 – Total New Jersey Income Tax Withheld

Enter the total New Jersey Income Tax withheld as shown on all of your W-2s, W-2Gs, and/or 1099s on this line.

Common forms include:

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

Do not include on this line:

- Tax paid on your behalf by partnership(s). Report these amounts in Part III of Schedule NJ-BUS-1;
- Estimated payments made in connection with a sale or transfer of real property in New Jersey. Report on line 51.

Enclose document Enclose Forms W-2 and 1099 with your return.

Part-Year Nonresidents. You must determine from your W-2, W-2G, and/or 1099 statement(s) the amount of New Jersey Income Tax withheld from wages you earned or other payments you received while you were a nonresident. If your W-2 includes only wages you earned while you were a nonresident, report the total New Jersey tax withheld on the W-2. If your employer combined your resident and nonresident wages on the W-2, include only tax withheld while you were a nonresident of New Jersey.

Line 51 – New Jersey Estimated Tax Payments/Credit From 2024 Tax Return

Include on this line:

- Estimated tax payments made for 2025. Include payments made in connection with the sale or transfer of real property in New Jersey. Enclose a copy of Form GIT/REP-1, Nonresident Seller's Tax Declaration, or GIT/REP-2, Nonresident Seller's Tax Prepayment Receipt, with the return;
- Amount paid with your application for an extension;
- Credit applied from the prior year. This is the amount you chose to carry forward on line 60 of your 2024 NJ-1040NR.

- Payments made by an S corporation on behalf of a nonresident/nonconsenting shareholder. Enclose a copy of Form NJ-1040-SC.

Do not include on this line:

- Prior year refunds;
- Tax paid on your behalf by partnership(s). Report amounts from Schedule NJK-1, Form NJ-1065 in Part III of Schedule NJ-BUS-1. Report amounts from Schedule NJK-1, Form NJ-1041 on line 52.

Payments Made Under Another Name or Social Security Number. If you changed your name (marriage, divorce, etc.), and you made estimated tax payments using your former name, enclose a statement explaining all the payments you and/or your spouse made for 2025 and the name(s) and Social Security number(s) under which you made payments.

If your spouse died during the year and amounts were paid/credited under both your Social Security numbers, enclose a statement listing the Social Security numbers and the amounts submitted under each.

Part-Year Nonresidents. Enter the amount of estimated payments you made to New Jersey while you were a nonresident. If you made estimated payments both as a resident and as a nonresident, enter only the payments you made to meet your tax liability while you were a nonresident.

Line 52 – Tax Paid on Your Behalf by Partnerships

Enter the total amount of New Jersey Income Tax paid on your behalf by partnership(s) as shown on:

- Schedule NJ-BUS-1, Part III, line 5, total share of tax paid on your behalf by partnerships;
- Schedule NJK-1 (Form NJ-1041), Part II, tax paid by partnerships and distributed;
- Schedule NJK-1 (Form NJ-1041), Part III, tax paid by partnerships on behalf of trust.

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

Lines 53 through 55 – UI/WF/SWF, DI, and FLI Credits

If you had two or more employers and you contributed more than the maximum amount of unemployment insurance (UI)/workforce development partnership fund (WF)/supplemental workforce fund (SWF) contributions, disability insurance (DI) contributions, and/or family leave insurance (FLI) contributions, you may be able to take credit for the excess withheld.

The maximum employee contributions were:

UI/WF/SWF – $184.02
DI – $380.42
FLI – $545.82

Complete Form NJ-2450 to calculate the excess contributions and report as follows:

Enter on line:	Amount from Form NJ-2450:
53	Line 4
54	Line 5
55	Line 6

Enclose document ▶ You **must** enclose Form NJ-2450 with your return.

If you had only one employer, you must contact that employer for the refund of any amount that was overwithheld. Do not complete Form NJ-2450.

If you had multiple employers but one employer withheld more than the maximum, do not enter more than the maximum amount for that employer on Form NJ-2450. Any amounts over the maximum that were incorrectly withheld must be refunded by that particular employer.

If we deny your request, you must refile your claim through the Department of Labor and Workforce Development by completing Form UC-9A.

Line 56 – Pass-Through Business Alternative Income Tax Credit

Enter your share of tax from Schedule NJ-BUS-1, Part III, line 6; Schedule NJ-BUS-1, Part IV, line 5; or from Schedule NJK-1 received from an estate or trust.

Enclose document ▶ Enclose Schedule NJ-BUS-1 and a copy of your Schedule PTE-K-1, Schedule NJK-1 from an estate or trust, NJK-1 from a partnership, and NJ-K-1 from an S corporation with your return.

Line 57 – Total Payments/Credits

Add lines 50 through 56 and enter the total.

Line 58 – Amount You Owe

If line 57 is less than line 49, you have tax due. Subtract line 57 from line 49 and enter the result. If you would like to make a donation to the Charitable Campaigns, continue with lines 61A–61F.

See "How to Pay" on page 31. If you do not file your return or make a payment on time, we may charge you penalties and interest. See page 31.

Note: If the amount on line 58 is more than $400, you may want to increase your estimated payments or contact your employer for Form NJ-W4 to increase your withholdings.

Line 59 – Overpayment

If line 57 is more than line 49, you have an overpayment. Subtract line 49 from line 57 and enter the result.

Line 60 – Credit to Your 2026 Tax

Enter the amount of your overpayment that you want to credit to your 2026 tax. This amount will reduce your refund.

Lines 61A through 61F – Charitable Contributions

You can make a donation to one or more of the following charities. The amount you donate will reduce your refund or increase your balance due.

To make a donation, check the appropriate box(es) and enter the amount you want to contribute on the corresponding line:

Line 61A – Endangered Wildlife Fund

Line 61B – Children's Trust Fund

Line 61C – Vietnam Veterans' Memorial Fund

Line 61D – Breast Cancer Research Fund

Line 61E – U.S.S. New Jersey Educational Museum Fund

Line 61F – You can donate to one of the following funds on this line. Enter the code number in the boxes provided.

- Drug Abuse Education Fund (**01**)
- Korean Veterans' Memorial Fund (**02**)
- Organ and Tissue Donor Awareness Education Fund (**03**)
- NJ-AIDS Services Fund (**04**)
- Literacy Volunteers of America – New Jersey Fund (**05**)
- New Jersey Prostate Cancer Research Fund (**06**)
- World Trade Center Scholarship Fund (**07**)
- New Jersey Veterans Haven Support Fund (**08**)
- Community Food Pantry Fund (**09**)
- Cat and Dog Spay/Neuter Fund (**10**)
- New Jersey Lung Cancer Research Fund (**11**)
- Boys and Girls Clubs in New Jersey Fund (**12**)
- NJ National Guard State Family Readiness Council Fund (**13**)
- American Red Cross – NJ Fund (**14**)
- Girl Scouts Councils in New Jersey Fund (**15**)
- Homeless Veterans Grant Fund (**16**)
- Leukemia & Lymphoma Society New Jersey Fund (**17**)
- Northern New Jersey Veterans Memorial Cemetery Development Fund (**18**)
- New Jersey Farm to School and School Garden Fund (**19**)
- Local Library Support Fund (**20**)
- ALS Association Support Fund (**21**)
- Fund for the Support of New Jersey Nonprofit Veterans Organizations (**22**)
- New Jersey Yellow Ribbon Fund (**23**)
- Autism Programs Fund (**24**)
- Boy Scouts Councils in New Jersey Fund (**25**)
- NJ Memorials to War Veterans Maintenance Fund (**26**)
- Jersey Fresh Program Fund (**27**)
- NJ World War II Veterans' Memorial Fund (**28**)
- Meals on Wheels in New Jersey Fund (**29**)
- New Jersey Pediatric Cancer Research Fund (**30**)
- Special Olympics New Jersey Fund (**31**)
- New Jersey Ovarian Cancer Research Fund (**32**)

More information on the charitable funds is available on our website.

Line 62 – Total Adjustments to Tax Due/Overpayment

Add lines 60 through 61F and enter the total.

Line 63 – Balance Due

Compare lines 58, 59, and 62 and complete line 63 as follows:

- If you have an amount on line 58, add lines 58 and 62 and enter the total.

- If you have an amount on line 59 but it is *less* than the amount on line 62, subtract line 59 from line 62 and enter the result.
- If you have no amount on lines 58 and 59 but you have an amount on line 62, enter the amount from line 62.

See "How to Pay" on page 31.

If you do not file your return or make a payment on time, we may charge you penalties and interest. See page 31.

Line 64 – Refund

If you have an amount on line 59, subtract line 62 from line 59 and enter the result.

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

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

Claims Against Your Refund (Set-Off/Offset Programs). Your refund can be used to pay debts you owe to:

- The State of New Jersey, including any of its agencies;
- The Internal Revenue Service;
- Another claimant state/city that has a personal income tax set-off agreement with New Jersey.

If we apply your refund or credit to any debts, we will notify you by mail.

Part I: Net Gains or Income From Disposition of Property

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

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

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

If you sold or transferred real property in New Jersey and made estimated tax payments in connection with the sale or transfer, include those payments on line 51. Enclose a copy of Form GIT/REP-1, Nonresident Seller's Tax Declaration, or GIT/REP-2, Nonresident Seller's Tax Prepayment Receipt, with the return.

Sale of Principal Residence (Main Home). Capital gain is calculated the same way as for federal purposes. Any amount that is taxable for federal purposes is taxable for New Jersey purposes. For more information on reporting capital gains from the sale of a main home, visit the IRS website.

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

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

Complete Liquidation. If you had an interest in a partnership, sole proprietorship, or S corporation that sold or disposed of virtually all of its assets in conjunction with the complete liquidation of the entity, you must report your portion of the gain or loss from the sale or disposition of those assets.

Line 65 – List of Transactions

List any reportable transaction(s) as reported on your federal Schedule D, indicating the gain or loss for each transaction in column f. In listing the gain or loss on disposition of rental property, you must take into consideration the New Jersey adjustment from Worksheet GIT-DEP, Part I, line 6.

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

There is no distinction between active and passive losses for New Jersey purposes. You cannot carry back or carry forward such losses when reporting income on Form NJ-1040NR. You can deduct federal passive losses in full in the year incurred against any gain within the same category of income, but only in the year that it occurred.

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

Line 66 – Capital Gains Distributions

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

Line 67 – Other Net Gains

Enter the net gains or income less net losses from disposition of property not included on line 65 or 66 of Part I.

Line 68 – Net Gains

Enter the total of the amounts listed on line 65, column f and lines 66 and 67, netting gains with losses. If the netted amount is a loss, enter "0." Also enter this amount on line 19, column A. On line 19, column B, enter the net gains derived from New Jersey sources. If zero or less, enter "0."

Part-Year Nonresidents. Include only the amounts you received while you were a nonresident of New Jersey.

Part II: Allocation of Wage and Salary Income

Complete Part II if you have wage/salary income earned partly inside and partly outside New Jersey and you cannot readily determine the amount that is from New Jersey.

Do not use Part II if your wage/salary income is based on volume (the amount of sales or amount of business transacted). Instead, see the instructions for line 15, column B.

TAX TIP Do not complete Part II if you are a resident of a state that imposes a test similar to New Jersey's convenience of the employer test. If you are a resident of a state that imposes a similar test, and you had wage/salary income from a New Jersey employer but worked from an out-of-State location for your own convenience and not for the necessity of the employer, see the instructions for line 15, column B.

TAX TIP Check the box at line 15 if you complete this section.

Line 69 – Amount to be Allocated

Enter the amount reported at line 15, column A, that was earned partly inside and partly outside New Jersey.

Line 70 – Total Days

Full-year nonresidents, enter 365 (366 for leap years).

Part-Year Nonresidents. Enter the number of days for your period of nonresidence.

Line 71 – Nonworking Days

Enter the total number of nonworking days (Saturdays, Sundays, holidays, sick leave, vacation, etc.) during the tax year covered by this return.

Line 72 – Total Days Worked

Subtract line 71 from line 70 and enter the result. This is the total number of days worked during the tax year covered by this return.

Line 73 – Days Worked Outside New Jersey

Enter the number of days worked outside New Jersey during the tax year covered by this return.

Line 74 – Days Worked in New Jersey

Subtract line 73 from line 72 and enter the result. This is the number of days you worked in New Jersey during the tax year covered by this return.

Line 75 – Allocation Factor

Divide line 74 by line 72. The result will be a decimal. Multiply line 69 by the decimal. Include this amount on line 15, column B.

Part III: Allocation of Business Income to New Jersey

Complete Part III if you are required to complete and enclose a Gross Income Tax Business Allocation Schedule (Form NJ-NR-A). This schedule is completed by nonresident individuals, partnerships, estates, and trusts carrying on business both inside and outside New Jersey.

Signature

Sign and date your return in blue or black ink. Both spouses must sign a joint return. The signature(s) on the form you file must be original; photocopied signatures

are not acceptable. We cannot process a return without the proper signatures and will return it to you. This causes unnecessary processing delays and may result in penalties for late filing. If you are filing on behalf of a deceased taxpayer, see “Deceased Taxpayers” on page 33.

Death Certificate

Check the box below the signature line if you are enclosing a death certificate.

Paid Tax Preparer Information

Anyone who prepares a return for a fee must sign the return as a “Paid Preparer” and enter their Social Security number or federal preparer tax identification number. Include the company or corporation name and federal identification number, if applicable. A tax preparer who fails to sign the return or provide a tax identification number may incur a $25 penalty for each omission. Someone who prepares your return but does not charge you should not sign your return.

Preparer Authorization. Division of Taxation personnel cannot discuss your return or enclosures with anyone other than you without your written authorization because of the strict provisions of confidentiality. If you want a Division of Taxation representative to discuss your tax return with the person who signed your return as your “Paid Tax Preparer,” check the box above the preparer’s signature line to give your permission.

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

How to Pay

You can make your payment either electronically (e-check or credit card) or by check or money order. Payments must be postmarked or submitted electronically by April 15, 2026, to avoid penalty and interest charges. If you are paying a balance due for 2025 and also making an estimated tax payment for 2026, make a separate payment for each transaction. If you owe less than $1, you do not have to make a payment.

Check or Money Order. If you owe tax and are sending the payment with your return, complete a payment voucher (Form NJ-1040NR-V), entering the amount of tax due in the boxes on the voucher. Form NJ-1040NR-V is available on the Division’s website.

Make your check or money order payable to State of New Jersey – TGI. Write your Social Security number on the check or money order. If you are filing a joint return, include both Social Security numbers in the same order the names are listed on the return. Send your payment for the balance due with the voucher in the same envelope with your tax return. (See “Where to Mail Your Return” on page 32.)

Electronic Payments. Do not send in the payment voucher if you are paying electronically. When making your payment, you must enter the Social Security number and date of birth of the first person listed on the tax return or your account will not be properly credited.

- **Electronic Check (e-check).** You can have your payment directly withdrawn from your bank account using our online e-check service. This option is available on our website. If you do not have internet access, you can make an e-check payment by contacting our Customer Service Center or by visiting a Regional Information Center. (See page 45 for phone numbers or addresses.)
- **Credit Card (Processing Fees Apply)**. You can use an American Express, Discover, MasterCard, or Visa credit card to make your payment. This option is available on our website or by phone at 1 (888) 673-7694. You can also pay by credit card by contacting the Division’s Customer Service or by visiting a Regional Information Center. (See page 45 for phone numbers or addresses.)

Penalties, Interest, and Collection Fees

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

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

of 11% of the tax due will be added to your liability. If a certificate of debt is issued for your outstanding liability, a fee for the cost of collection of the tax may also be imposed.

Where to Mail Your Return

Mail your NJ-1040NR, related enclosures, payment voucher, and check or money order for any tax due. Send only one return per envelope.

Mail Your Return to:
State of New Jersey
Division of Taxation
Revenue Processing Center
PO Box 244
Trenton NJ 08646-0244

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

Military Personnel

A member of the Armed Forces whose domicile is outside New Jersey does not become a resident of this State when assigned to a duty station in New Jersey. They are a nonresident for Income Tax purposes.

Income you receive as a nonresident from New Jersey sources *other than military pay* is **taxable**. Military pay is **not** taxable to a nonresident of New Jersey. **Do not report military pay in Column A or Column B.** Military pensions, mustering-out payments, and subsistence and housing allowances are **not** taxable and also should not be included.

For a more in-depth discussion of residency status and information on how to stop having New Jersey Income Tax withheld from your military pay, see GIT-6, *Part-Year Residents and Nonresidents* and GIT-7, *Military Personnel and Families.*

Death Related to Duty

When a member of the Armed Forces serving in a combat zone or qualified hazardous duty area dies as a result of wounds, disease, or injury received there, no Income Tax is due for the year the death occurred, or for any earlier years served in the zone or area.

Spouses of Military Personnel

Federal law allows spouses of military personnel to choose the same legal residence as the service member for state and local tax purposes. The spouse does not have to actually live in the state or live with the service member spouse during the year.

If your spouse is a member of the military and you live in New Jersey but choose a different state as your legal residence, you are not subject to tax on wages earned in New Jersey. If you had New Jersey tax withheld in error or made estimated payments, file a New Jersey Nonresident Income Tax Return (Form NJ-1040NR) to get a refund. Enclose a statement explaining why your wages are exempt along with a copy of your spousal military identification card. Print **MILITARY SPOUSE** at the top of the return. To stop New Jersey Income Tax withholding, file Form NJ-165, Employee's Certificate of Nonresidence in New Jersey, with your employer.

All other types of income from New Jersey, such as gain from sale of property located in New Jersey, are taxable. If you had other types of income, you must file a New Jersey nonresident return if required (see chart on page 2). Wages earned in New Jersey by a spouse who lives *outside* New Jersey also are subject to New Jersey Income Tax. If you live outside New Jersey, you cannot use form NJ-165 to claim an exemption from New Jersey Income Tax withholding on wages earned in this State as the spouse of a servicemember.

For more information on military spouses, see GIT-7, *Military Personnel and Families.*

Military Extensions

If you are not able to file on time because of distance, injury, or hospitalization as a result of being on active duty with the Armed Forces of the United States, you will automatically receive a six-month extension by enclosing an explanation when filing the return.

Combat Zone. New Jersey allows extensions of time to file Income Tax returns and pay any tax due for members of the Armed Forces and civilians providing support to the Armed Forces serving in an area that has been declared a "combat zone" by executive order of the President of the United States or a "qualified hazardous duty area" by federal statute.

Once you leave the combat zone or qualified hazardous duty area, you have 180 days to file your tax return and pay tax due.

In addition, if you are hospitalized outside New Jersey as a result of injuries you received while serving in a combat zone or qualified hazardous duty area, you have 180 days from the time you leave the hospital or you leave the combat zone or hazardous duty area, whichever is later.

No interest or penalties will be assessed during a valid extension for service in a combat zone or qualified hazardous duty area. This extension also applies to your spouse if you file a joint return.

Enclose document Enclose a statement of explanation with your return when you file that includes the reason for the extension.

For more information on military personnel, see GIT-7, *Military Personnel and Families.*

Pennsylvania Residents

As a result of the Reciprocal Personal Income Tax Agreement between Pennsylvania and New Jersey, compensation paid to Pennsylvania residents employed in New Jersey is not subject to New Jersey Income Tax. Compensation means salaries, wages, tips, fees, commissions, bonuses, and other remuneration received for services rendered as an employee.

If New Jersey Income Tax was withheld from your wages, you must file a New Jersey nonresident return to get a refund. To stop the withholding of New Jersey Income Tax, complete a New Jersey Employee's Certificate of Nonresidence in New Jersey (Form NJ-165) and give it to your employer.

The Reciprocal Agreement covers compensation only. If you are self-employed or receive other income (for example, gain from sale of property) that is taxable in both states, you must file a New Jersey nonresident return and report the income received.

Column A. Complete column A, lines 15 through 27, showing income from everywhere.

Column B. When Pennsylvania residents complete column B, employee compensation from New Jersey sources should not be included on line 15. Pennsylvania residents enter "0" on line 15, column B.

Withholdings. If New Jersey Income Tax was withheld, enter the amount from your W-2s on line 50.

Signed Statement. Pennsylvania residents employed in New Jersey who had New Jersey Income Tax withheld in error must enclose a signed Statement of New Jersey Nonresidency, which is available on our website.

Deceased Taxpayers

If a person received income in 2025 but died before filing a return, the surviving spouse or personal representative (executor or administrator of an estate or anyone who is in charge of the decedent's personal property) should file the New Jersey return.

Filing Status. Use the same filing status that was used on the final federal income tax return, unless the decedent was a partner in a civil union. (See "Filing Status" on page 4.)

Name and Address

- *Joint return.* Write the name and address of the decedent and the surviving spouse in the name and address fields. Print "Deceased" and the date of death above the decedent's name.
- *Other filing status.* Write the decedent's name in the name field and the personal representative's name and address in the remaining fields. Print "Deceased" and the date of death above the decedent's name.

Exemptions and Deductions. Prorate exemptions and deductions only if the decedent was a New Jersey resident for part of the year and a nonresident for part of the year.

Signatures

- *Personal representative.* A personal representative filing on behalf of a deceased taxpayer must sign the return in their official capacity. If it is a joint return, the surviving spouse also must sign.
- *No personal representative.* If filing a return when there is no personal representative for the deceased, the surviving spouse signs the return and writes "Filing as Surviving Spouse" or "Filing as Surviving Civil Union Partner" in the signature section.
- *No personal representative and no surviving spouse.* If there is no personal representative and there is no surviving spouse, the person in charge of the decedent's property must file and sign the return as "Personal Representative."

If there is a refund due and you want us to issue the check to the decedent's surviving spouse or estate:

- Check the box below the signature line; and
- Enclose a copy of the decedent's death certificate (if an estate, also include the Surrogate's Short Certificate).

Income in Respect of a Decedent. If you had the right to receive income that the deceased person would have received had they lived, and the income was not included on the decedent's final return, you must report it on your own return when you receive it. Include the income on line 26 as "Other" income.

Amended Returns

File an amended return and pay any tax due if:

- You receive an additional tax statement (W-2 or 1099) after filing your return; or

- You find that you made a mistake on your previously filed return; or
- There are any changes in your federal income tax that affect your New Jersey taxable income. The amended return must be filed within 90 days.

To file an amended nonresident return, complete a new NJ-1040NR and check the box at the top of the return. Enclose all supporting documents, schedules, and forms (W-2, NJK-1, etc.) Do not use Form NJ-1040X to amend a nonresident return.

After You Complete the Form

- Do not staple, paper clip, tape, or use any other type of fastening device.
- Check name, address, and Social Security number, for accuracy.
- Send only one return per envelope.
- Enclose all supporting documents, forms, and schedules.
- Keep a copy of your return and all supporting documents, schedules, and worksheets until the statute of limitations has expired for each return. Generally, this is three years after the filing date or two years from the date the tax was paid, whichever is later.
- If you filed your original return and need to make changes or correct mistakes, you must file an amended Form NJ-1040NR.

Privacy Act Notification

The Division of Taxation uses your Social Security number primarily to account for and give credit for tax payments. We also use Social Security numbers to administer and enforce all tax laws for which we are responsible.

Federal/State Tax Agreement

The Division of Taxation and the Internal Revenue Service have entered into a Federal/State Agreement to exchange Income Tax information in order to verify the accuracy and consistency of information reported on federal and New Jersey Income Tax returns.

Fraudulent Return

You may be liable for a penalty up to $7,500, or imprisonment for three to five years, or both, if you deliberately fail to file a return, file a fraudulent return, or attempt to evade paying your tax.

2025 New Jersey Tax Table

Use this table if your New Jersey taxable income on line 39 is less than $100,000. If your taxable income is $100,000 or more, you must use the Tax Rate Schedules on page 44.

Example: Mr. and Mrs. Evans are filing a joint return. They checked filing status "2," married/CU couple, filing joint return. Their taxable income on line 39 of Form NJ-1040NR is $39,875. First they find the $39,850–$39,900 income line. Next, they find the column for filing status "2" and read down the column. The amount shown where the income line meets the filing status column is $628. This is the tax amount they will enter on line 40 of Form NJ-1040NR.

If Line 39 (taxable income) Is—		And Your Filing Status* Is	
At least	But Less Than	1 or 3	2, 4, or 5
		Your Tax is—	
39,800	39,850	711	627
39,850	39,900	713	628
39,900	39,950	715	629
39,950	40,000	717	630

***Filing Status:**
1—Single;
2—Married/CU couple, filing joint return;
3—Married/CU partner, filing separate return;
4—Head of household; or
5—Qualifying widow(er)/surviving CU partner.

Use the correct number for your filing status.

2025 NEW JERSEY TAX TABLE (NJ-1040NR)

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

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2025 NEW JERSEY TAX TABLE (NJ-1040NR)

If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
4,000				**7,000**				**10,000**				**13,000**			
4,000	4,050	56	56	7,000	7,050	98	98	10,000	10,050	140	140	13,000	13,050	182	182
4,050	4,100	57	57	7,050	7,100	99	99	10,050	10,100	141	141	13,050	13,100	183	183
4,100	4,150	58	58	7,100	7,150	100	100	10,100	10,150	142	142	13,100	13,150	184	184
4,150	4,200	58	58	7,150	7,200	100	100	10,150	10,200	142	142	13,150	13,200	184	184
4,200	4,250	59	59	7,200	7,250	101	101	10,200	10,250	143	143	13,200	13,250	185	185
4,250	4,300	60	60	7,250	7,300	102	102	10,250	10,300	144	144	13,250	13,300	186	186
4,300	4,350	61	61	7,300	7,350	103	103	10,300	10,350	145	145	13,300	13,350	187	187
4,350	4,400	61	61	7,350	7,400	103	103	10,350	10,400	145	145	13,350	13,400	187	187
4,400	4,450	62	62	7,400	7,450	104	104	10,400	10,450	146	146	13,400	13,450	188	188
4,450	4,500	63	63	7,450	7,500	105	105	10,450	10,500	147	147	13,450	13,500	189	189
4,500	4,550	63	63	7,500	7,550	105	105	10,500	10,550	147	147	13,500	13,550	189	189
4,550	4,600	64	64	7,550	7,600	106	106	10,550	10,600	148	148	13,550	13,600	190	190
4,600	4,650	65	65	7,600	7,650	107	107	10,600	10,650	149	149	13,600	13,650	191	191
4,650	4,700	65	65	7,650	7,700	107	107	10,650	10,700	149	149	13,650	13,700	191	191
4,700	4,750	66	66	7,700	7,750	108	108	10,700	10,750	150	150	13,700	13,750	192	192
4,750	4,800	67	67	7,750	7,800	109	109	10,750	10,800	151	151	13,750	13,800	193	193
4,800	4,850	68	68	7,800	7,850	110	110	10,800	10,850	152	152	13,800	13,850	194	194
4,850	4,900	68	68	7,850	7,900	110	110	10,850	10,900	152	152	13,850	13,900	194	194
4,900	4,950	69	69	7,900	7,950	111	111	10,900	10,950	153	153	13,900	13,950	195	195
4,950	5,000	70	70	7,950	8,000	112	112	10,950	11,000	154	154	13,950	14,000	196	196
5,000				**8,000**				**11,000**				**14,000**			
5,000	5,050	70	70	8,000	8,050	112	112	11,000	11,050	154	154	14,000	14,050	196	196
5,050	5,100	71	71	8,050	8,100	113	113	11,050	11,100	155	155	14,050	14,100	197	197
5,100	5,150	72	72	8,100	8,150	114	114	11,100	11,150	156	156	14,100	14,150	198	198
5,150	5,200	72	72	8,150	8,200	114	114	11,150	11,200	156	156	14,150	14,200	198	198
5,200	5,250	73	73	8,200	8,250	115	115	11,200	11,250	157	157	14,200	14,250	199	199
5,250	5,300	74	74	8,250	8,300	116	116	11,250	11,300	158	158	14,250	14,300	200	200
5,300	5,350	75	75	8,300	8,350	117	117	11,300	11,350	159	159	14,300	14,350	201	201
5,350	5,400	75	75	8,350	8,400	117	117	11,350	11,400	159	159	14,350	14,400	201	201
5,400	5,450	76	76	8,400	8,450	118	118	11,400	11,450	160	160	14,400	14,450	202	202
5,450	5,500	77	77	8,450	8,500	119	119	11,450	11,500	161	161	14,450	14,500	203	203
5,500	5,550	77	77	8,500	8,550	119	119	11,500	11,550	161	161	14,500	14,550	203	203
5,550	5,600	78	78	8,550	8,600	120	120	11,550	11,600	162	162	14,550	14,600	204	204
5,600	5,650	79	79	8,600	8,650	121	121	11,600	11,650	163	163	14,600	14,650	205	205
5,650	5,700	79	79	8,650	8,700	121	121	11,650	11,700	163	163	14,650	14,700	205	205
5,700	5,750	80	80	8,700	8,750	122	122	11,700	11,750	164	164	14,700	14,750	206	206
5,750	5,800	81	81	8,750	8,800	123	123	11,750	11,800	165	165	14,750	14,800	207	207
5,800	5,850	82	82	8,800	8,850	124	124	11,800	11,850	166	166	14,800	14,850	208	208
5,850	5,900	82	82	8,850	8,900	124	124	11,850	11,900	166	166	14,850	14,900	208	208
5,900	5,950	83	83	8,900	8,950	125	125	11,900	11,950	167	167	14,900	14,950	209	209
5,950	6,000	84	84	8,950	9,000	126	126	11,950	12,000	168	168	14,950	15,000	210	210
6,000				**9,000**				**12,000**				**15,000**			
6,000	6,050	84	84	9,000	9,050	126	126	12,000	12,050	168	168	15,000	15,050	210	210
6,050	6,100	85	85	9,050	9,100	127	127	12,050	12,100	169	169	15,050	15,100	211	211
6,100	6,150	86	86	9,100	9,150	128	128	12,100	12,150	170	170	15,100	15,150	212	212
6,150	6,200	86	86	9,150	9,200	128	128	12,150	12,200	170	170	15,150	15,200	212	212
6,200	6,250	87	87	9,200	9,250	129	129	12,200	12,250	171	171	15,200	15,250	213	213
6,250	6,300	88	88	9,250	9,300	130	130	12,250	12,300	172	172	15,250	15,300	214	214
6,300	6,350	89	89	9,300	9,350	131	131	12,300	12,350	173	173	15,300	15,350	215	215
6,350	6,400	89	89	9,350	9,400	131	131	12,350	12,400	173	173	15,350	15,400	215	215
6,400	6,450	90	90	9,400	9,450	132	132	12,400	12,450	174	174	15,400	15,450	216	216
6,450	6,500	91	91	9,450	9,500	133	133	12,450	12,500	175	175	15,450	15,500	217	217
6,500	6,550	91	91	9,500	9,550	133	133	12,500	12,550	175	175	15,500	15,550	217	217
6,550	6,600	92	92	9,550	9,600	134	134	12,550	12,600	176	176	15,550	15,600	218	218
6,600	6,650	93	93	9,600	9,650	135	135	12,600	12,650	177	177	15,600	15,650	219	219
6,650	6,700	93	93	9,650	9,700	135	135	12,650	12,700	177	177	15,650	15,700	219	219
6,700	6,750	94	94	9,700	9,750	136	136	12,700	12,750	178	178	15,700	15,750	220	220
6,750	6,800	95	95	9,750	9,800	137	137	12,750	12,800	179	179	15,750	15,800	221	221
6,800	6,850	96	96	9,800	9,850	138	138	12,800	12,850	180	180	15,800	15,850	222	222
6,850	6,900	96	96	9,850	9,900	138	138	12,850	12,900	180	180	15,850	15,900	222	222
6,900	6,950	97	97	9,900	9,950	139	139	12,900	12,950	181	181	15,900	15,950	223	223
6,950	7,000	98	98	9,950	10,000	140	140	12,950	13,000	182	182	15,950	16,000	224	224

2025 NEW JERSEY TAX TABLE (NJ-1040NR)

If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
16,000				**19,000**				**22,000**				**25,000**			
16,000	**16,050**	224	224	**19,000**	**19,050**	266	266	**22,000**	**22,050**	315	315	**25,000**	**25,050**	368	368
16,050	**16,100**	225	225	**19,050**	**19,100**	267	267	**22,050**	**22,100**	316	316	**25,050**	**25,100**	369	369
16,100	**16,150**	226	226	**19,100**	**19,150**	268	268	**22,100**	**22,150**	317	317	**25,100**	**25,150**	370	370
16,150	**16,200**	226	226	**19,150**	**19,200**	268	268	**22,150**	**22,200**	318	318	**25,150**	**25,200**	371	371
16,200	**16,250**	227	227	**19,200**	**19,250**	269	269	**22,200**	**22,250**	319	319	**25,200**	**25,250**	371	371
16,250	**16,300**	228	228	**19,250**	**19,300**	270	270	**22,250**	**22,300**	320	320	**25,250**	**25,300**	372	372
16,300	**16,350**	229	229	**19,300**	**19,350**	271	271	**22,300**	**22,350**	321	321	**25,300**	**25,350**	373	373
16,350	**16,400**	229	229	**19,350**	**19,400**	271	271	**22,350**	**22,400**	322	322	**25,350**	**25,400**	374	374
16,400	**16,450**	230	230	**19,400**	**19,450**	272	272	**22,400**	**22,450**	322	322	**25,400**	**25,450**	375	375
16,450	**16,500**	231	231	**19,450**	**19,500**	273	273	**22,450**	**22,500**	323	323	**25,450**	**25,500**	376	376
16,500	**16,550**	231	231	**19,500**	**19,550**	273	273	**22,500**	**22,550**	324	324	**25,500**	**25,550**	377	377
16,550	**16,600**	232	232	**19,550**	**19,600**	274	274	**22,550**	**22,600**	325	325	**25,550**	**25,600**	378	378
16,600	**16,650**	233	233	**19,600**	**19,650**	275	275	**22,600**	**22,650**	326	326	**25,600**	**25,650**	378	378
16,650	**16,700**	233	233	**19,650**	**19,700**	275	275	**22,650**	**22,700**	327	327	**25,650**	**25,700**	379	379
16,700	**16,750**	234	234	**19,700**	**19,750**	276	276	**22,700**	**22,750**	328	328	**25,700**	**25,750**	380	380
16,750	**16,800**	235	235	**19,750**	**19,800**	277	277	**22,750**	**22,800**	329	329	**25,750**	**25,800**	381	381
16,800	**16,850**	236	236	**19,800**	**19,850**	278	278	**22,800**	**22,850**	329	329	**25,800**	**25,850**	382	382
16,850	**16,900**	236	236	**19,850**	**19,900**	278	278	**22,850**	**22,900**	330	330	**25,850**	**25,900**	383	383
16,900	**16,950**	237	237	**19,900**	**19,950**	279	279	**22,900**	**22,950**	331	331	**25,900**	**25,950**	384	384
16,950	**17,000**	238	238	**19,950**	**20,000**	280	280	**22,950**	**23,000**	332	332	**25,950**	**26,000**	385	385
17,000				**20,000**				**23,000**				**26,000**			
17,000	**17,050**	238	238	**20,000**	**20,050**	280	280	**23,000**	**23,050**	333	333	**26,000**	**26,050**	385	385
17,050	**17,100**	239	239	**20,050**	**20,100**	281	281	**23,050**	**23,100**	334	334	**26,050**	**26,100**	386	386
17,100	**17,150**	240	240	**20,100**	**20,150**	282	282	**23,100**	**23,150**	335	335	**26,100**	**26,150**	387	387
17,150	**17,200**	240	240	**20,150**	**20,200**	283	283	**23,150**	**23,200**	336	336	**26,150**	**26,200**	388	388
17,200	**17,250**	241	241	**20,200**	**20,250**	284	284	**23,200**	**23,250**	336	336	**26,200**	**26,250**	389	389
17,250	**17,300**	242	242	**20,250**	**20,300**	285	285	**23,250**	**23,300**	337	337	**26,250**	**26,300**	390	390
17,300	**17,350**	243	243	**20,300**	**20,350**	286	286	**23,300**	**23,350**	338	338	**26,300**	**26,350**	391	391
17,350	**17,400**	243	243	**20,350**	**20,400**	287	287	**23,350**	**23,400**	339	339	**26,350**	**26,400**	392	392
17,400	**17,450**	244	244	**20,400**	**20,450**	287	287	**23,400**	**23,450**	340	340	**26,400**	**26,450**	392	392
17,450	**17,500**	245	245	**20,450**	**20,500**	288	288	**23,450**	**23,500**	341	341	**26,450**	**26,500**	393	393
17,500	**17,550**	245	245	**20,500**	**20,550**	289	289	**23,500**	**23,550**	342	342	**26,500**	**26,550**	394	394
17,550	**17,600**	246	246	**20,550**	**20,600**	290	290	**23,550**	**23,600**	343	343	**26,550**	**26,600**	395	395
17,600	**17,650**	247	247	**20,600**	**20,650**	291	291	**23,600**	**23,650**	343	343	**26,600**	**26,650**	396	396
17,650	**17,700**	247	247	**20,650**	**20,700**	292	292	**23,650**	**23,700**	344	344	**26,650**	**26,700**	397	397
17,700	**17,750**	248	248	**20,700**	**20,750**	293	293	**23,700**	**23,750**	345	345	**26,700**	**26,750**	398	398
17,750	**17,800**	249	249	**20,750**	**20,800**	294	294	**23,750**	**23,800**	346	346	**26,750**	**26,800**	399	399
17,800	**17,850**	250	250	**20,800**	**20,850**	294	294	**23,800**	**23,850**	347	347	**26,800**	**26,850**	399	399
17,850	**17,900**	250	250	**20,850**	**20,900**	295	295	**23,850**	**23,900**	348	348	**26,850**	**26,900**	400	400
17,900	**17,950**	251	251	**20,900**	**20,950**	296	296	**23,900**	**23,950**	349	349	**26,900**	**26,950**	401	401
17,950	**18,000**	252	252	**20,950**	**21,000**	297	297	**23,950**	**24,000**	350	350	**26,950**	**27,000**	402	402
18,000				**21,000**				**24,000**				**27,000**			
18,000	**18,050**	252	252	**21,000**	**21,050**	298	298	**24,000**	**24,050**	350	350	**27,000**	**27,050**	403	403
18,050	**18,100**	253	253	**21,050**	**21,100**	299	299	**24,050**	**24,100**	351	351	**27,050**	**27,100**	404	404
18,100	**18,150**	254	254	**21,100**	**21,150**	300	300	**24,100**	**24,150**	352	352	**27,100**	**27,150**	405	405
18,150	**18,200**	254	254	**21,150**	**21,200**	301	301	**24,150**	**24,200**	353	353	**27,150**	**27,200**	406	406
18,200	**18,250**	255	255	**21,200**	**21,250**	301	301	**24,200**	**24,250**	354	354	**27,200**	**27,250**	406	406
18,250	**18,300**	256	256	**21,250**	**21,300**	302	302	**24,250**	**24,300**	355	355	**27,250**	**27,300**	407	407
18,300	**18,350**	257	257	**21,300**	**21,350**	303	303	**24,300**	**24,350**	356	356	**27,300**	**27,350**	408	408
18,350	**18,400**	257	257	**21,350**	**21,400**	304	304	**24,350**	**24,400**	357	357	**27,350**	**27,400**	409	409
18,400	**18,450**	258	258	**21,400**	**21,450**	305	305	**24,400**	**24,450**	357	357	**27,400**	**27,450**	410	410
18,450	**18,500**	259	259	**21,450**	**21,500**	306	306	**24,450**	**24,500**	358	358	**27,450**	**27,500**	411	411
18,500	**18,550**	259	259	**21,500**	**21,550**	307	307	**24,500**	**24,550**	359	359	**27,500**	**27,550**	412	412
18,550	**18,600**	260	260	**21,550**	**21,600**	308	308	**24,550**	**24,600**	360	360	**27,550**	**27,600**	413	413
18,600	**18,650**	261	261	**21,600**	**21,650**	308	308	**24,600**	**24,650**	361	361	**27,600**	**27,650**	413	413
18,650	**18,700**	261	261	**21,650**	**21,700**	309	309	**24,650**	**24,700**	362	362	**27,650**	**27,700**	414	414
18,700	**18,750**	262	262	**21,700**	**21,750**	310	310	**24,700**	**24,750**	363	363	**27,700**	**27,750**	415	415
18,750	**18,800**	263	263	**21,750**	**21,800**	311	311	**24,750**	**24,800**	364	364	**27,750**	**27,800**	416	416
18,800	**18,850**	264	264	**21,800**	**21,850**	312	312	**24,800**	**24,850**	364	364	**27,800**	**27,850**	417	417
18,850	**18,900**	264	264	**21,850**	**21,900**	313	313	**24,850**	**24,900**	365	365	**27,850**	**27,900**	418	418
18,900	**18,950**	265	265	**21,900**	**21,950**	314	314	**24,900**	**24,950**	366	366	**27,900**	**27,950**	419	419
18,950	**19,000**	266	266	**21,950**	**22,000**	315	315	**24,950**	**25,000**	367	367	**27,950**	**28,000**	420	420

2025 NEW JERSEY TAX TABLE (NJ-1040NR)

If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
28,000				**31,000**				**34,000**				**37,000**			
28,000	**28,050**	420	420	**31,000**	**31,050**	473	473	**34,000**	**34,050**	525	525	**37,000**	**37,050**	613	578
28,050	**28,100**	421	421	**31,050**	**31,100**	474	474	**34,050**	**34,100**	526	526	**37,050**	**37,100**	615	579
28,100	**28,150**	422	422	**31,100**	**31,150**	475	475	**34,100**	**34,150**	527	527	**37,100**	**37,150**	617	580
28,150	**28,200**	423	423	**31,150**	**31,200**	476	476	**34,150**	**34,200**	528	528	**37,150**	**37,200**	619	581
28,200	**28,250**	424	424	**31,200**	**31,250**	476	476	**34,200**	**34,250**	529	529	**37,200**	**37,250**	620	581
28,250	**28,300**	425	425	**31,250**	**31,300**	477	477	**34,250**	**34,300**	530	530	**37,250**	**37,300**	622	582
28,300	**28,350**	426	426	**31,300**	**31,350**	478	478	**34,300**	**34,350**	531	531	**37,300**	**37,350**	624	583
28,350	**28,400**	427	427	**31,350**	**31,400**	479	479	**34,350**	**34,400**	532	532	**37,350**	**37,400**	626	584
28,400	**28,450**	427	427	**31,400**	**31,450**	480	480	**34,400**	**34,450**	532	532	**37,400**	**37,450**	627	585
28,450	**28,500**	428	428	**31,450**	**31,500**	481	481	**34,450**	**34,500**	533	533	**37,450**	**37,500**	629	586
28,500	**28,550**	429	429	**31,500**	**31,550**	482	482	**34,500**	**34,550**	534	534	**37,500**	**37,550**	631	587
28,550	**28,600**	430	430	**31,550**	**31,600**	483	483	**34,550**	**34,600**	535	535	**37,550**	**37,600**	633	588
28,600	**28,650**	431	431	**31,600**	**31,650**	483	483	**34,600**	**34,650**	536	536	**37,600**	**37,650**	634	588
28,650	**28,700**	432	432	**31,650**	**31,700**	484	484	**34,650**	**34,700**	537	537	**37,650**	**37,700**	636	589
28,700	**28,750**	433	433	**31,700**	**31,750**	485	485	**34,700**	**34,750**	538	538	**37,700**	**37,750**	638	590
28,750	**28,800**	434	434	**31,750**	**31,800**	486	486	**34,750**	**34,800**	539	539	**37,750**	**37,800**	640	591
28,800	**28,850**	434	434	**31,800**	**31,850**	487	487	**34,800**	**34,850**	539	539	**37,800**	**37,850**	641	592
28,850	**28,900**	435	435	**31,850**	**31,900**	488	488	**34,850**	**34,900**	540	540	**37,850**	**37,900**	643	593
28,900	**28,950**	436	436	**31,900**	**31,950**	489	489	**34,900**	**34,950**	541	541	**37,900**	**37,950**	645	594
28,950	**29,000**	437	437	**31,950**	**32,000**	490	490	**34,950**	**35,000**	542	542	**37,950**	**38,000**	647	595
29,000				**32,000**				**35,000**				**38,000**			
29,000	**29,050**	438	438	**32,000**	**32,050**	490	490	**35,000**	**35,050**	543	543	**38,000**	**38,050**	648	595
29,050	**29,100**	439	439	**32,050**	**32,100**	491	491	**35,050**	**35,100**	545	544	**38,050**	**38,100**	650	596
29,100	**29,150**	440	440	**32,100**	**32,150**	492	492	**35,100**	**35,150**	547	545	**38,100**	**38,150**	652	597
29,150	**29,200**	441	441	**32,150**	**32,200**	493	493	**35,150**	**35,200**	549	546	**38,150**	**38,200**	654	598
29,200	**29,250**	441	441	**32,200**	**32,250**	494	494	**35,200**	**35,250**	550	546	**38,200**	**38,250**	655	599
29,250	**29,300**	442	442	**32,250**	**32,300**	495	495	**35,250**	**35,300**	552	547	**38,250**	**38,300**	657	600
29,300	**29,350**	443	443	**32,300**	**32,350**	496	496	**35,300**	**35,350**	554	548	**38,300**	**38,350**	659	601
29,350	**29,400**	444	444	**32,350**	**32,400**	497	497	**35,350**	**35,400**	556	549	**38,350**	**38,400**	661	602
29,400	**29,450**	445	445	**32,400**	**32,450**	497	497	**35,400**	**35,450**	557	550	**38,400**	**38,450**	662	602
29,450	**29,500**	446	446	**32,450**	**32,500**	498	498	**35,450**	**35,500**	559	551	**38,450**	**38,500**	664	603
29,500	**29,550**	447	447	**32,500**	**32,550**	499	499	**35,500**	**35,550**	561	552	**38,500**	**38,550**	666	604
29,550	**29,600**	448	448	**32,550**	**32,600**	500	500	**35,550**	**35,600**	563	553	**38,550**	**38,600**	668	605
29,600	**29,650**	448	448	**32,600**	**32,650**	501	501	**35,600**	**35,650**	564	553	**38,600**	**38,650**	669	606
29,650	**29,700**	449	449	**32,650**	**32,700**	502	502	**35,650**	**35,700**	566	554	**38,650**	**38,700**	671	607
29,700	**29,750**	450	450	**32,700**	**32,750**	503	503	**35,700**	**35,750**	568	555	**38,700**	**38,750**	673	608
29,750	**29,800**	451	451	**32,750**	**32,800**	504	504	**35,750**	**35,800**	570	556	**38,750**	**38,800**	675	609
29,800	**29,850**	452	452	**32,800**	**32,850**	504	504	**35,800**	**35,850**	571	557	**38,800**	**38,850**	676	609
29,850	**29,900**	453	453	**32,850**	**32,900**	505	505	**35,850**	**35,900**	573	558	**38,850**	**38,900**	678	610
29,900	**29,950**	454	454	**32,900**	**32,950**	506	506	**35,900**	**35,950**	575	559	**38,900**	**38,950**	680	611
29,950	**30,000**	455	455	**32,950**	**33,000**	507	507	**35,950**	**36,000**	577	560	**38,950**	**39,000**	682	612
30,000				**33,000**				**36,000**				**39,000**			
30,000	**30,050**	455	455	**33,000**	**33,050**	508	508	**36,000**	**36,050**	578	560	**39,000**	**39,050**	683	613
30,050	**30,100**	456	456	**33,050**	**33,100**	509	509	**36,050**	**36,100**	580	561	**39,050**	**39,100**	685	614
30,100	**30,150**	457	457	**33,100**	**33,150**	510	510	**36,100**	**36,150**	582	562	**39,100**	**39,150**	687	615
30,150	**30,200**	458	458	**33,150**	**33,200**	511	511	**36,150**	**36,200**	584	563	**39,150**	**39,200**	689	616
30,200	**30,250**	459	459	**33,200**	**33,250**	511	511	**36,200**	**36,250**	585	564	**39,200**	**39,250**	690	616
30,250	**30,300**	460	460	**33,250**	**33,300**	512	512	**36,250**	**36,300**	587	565	**39,250**	**39,300**	692	617
30,300	**30,350**	461	461	**33,300**	**33,350**	513	513	**36,300**	**36,350**	589	566	**39,300**	**39,350**	694	618
30,350	**30,400**	462	462	**33,350**	**33,400**	514	514	**36,350**	**36,400**	591	567	**39,350**	**39,400**	696	619
30,400	**30,450**	462	462	**33,400**	**33,450**	515	515	**36,400**	**36,450**	592	567	**39,400**	**39,450**	697	620
30,450	**30,500**	463	463	**33,450**	**33,500**	516	516	**36,450**	**36,500**	594	568	**39,450**	**39,500**	699	621
30,500	**30,550**	464	464	**33,500**	**33,550**	517	517	**36,500**	**36,550**	596	569	**39,500**	**39,550**	701	622
30,550	**30,600**	465	465	**33,550**	**33,600**	518	518	**36,550**	**36,600**	598	570	**39,550**	**39,600**	703	623
30,600	**30,650**	466	466	**33,600**	**33,650**	518	518	**36,600**	**36,650**	599	571	**39,600**	**39,650**	704	623
30,650	**30,700**	467	467	**33,650**	**33,700**	519	519	**36,650**	**36,700**	601	572	**39,650**	**39,700**	706	624
30,700	**30,750**	468	468	**33,700**	**33,750**	520	520	**36,700**	**36,750**	603	573	**39,700**	**39,750**	708	625
30,750	**30,800**	469	469	**33,750**	**33,800**	521	521	**36,750**	**36,800**	605	574	**39,750**	**39,800**	710	626
30,800	**30,850**	469	469	**33,800**	**33,850**	522	522	**36,800**	**36,850**	606	574	**39,800**	**39,850**	711	627
30,850	**30,900**	470	470	**33,850**	**33,900**	523	523	**36,850**	**36,900**	608	575	**39,850**	**39,900**	713	628
30,900	**30,950**	471	471	**33,900**	**33,950**	524	524	**36,900**	**36,950**	610	576	**39,900**	**39,950**	715	629
30,950	**31,000**	472	472	**33,950**	**34,000**	525	525	**36,950**	**37,000**	612	577	**39,950**	**40,000**	717	630

2025 NEW JERSEY TAX TABLE (NJ-1040NR)

If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
40,000				**43,000**				**46,000**				**49,000**			
40,000	**40,050**	719	630	**43,000**	**43,050**	885	683	**46,000**	**46,050**	1,050	735	**49,000**	**49,050**	1,216	788
40,050	**40,100**	722	631	**43,050**	**43,100**	887	684	**46,050**	**46,100**	1,053	736	**49,050**	**49,100**	1,219	789
40,100	**40,150**	724	632	**43,100**	**43,150**	890	685	**46,100**	**46,150**	1,056	737	**49,100**	**49,150**	1,222	790
40,150	**40,200**	727	633	**43,150**	**43,200**	893	686	**46,150**	**46,200**	1,059	738	**49,150**	**49,200**	1,224	791
40,200	**40,250**	730	634	**43,200**	**43,250**	896	686	**46,200**	**46,250**	1,061	739	**49,200**	**49,250**	1,227	791
40,250	**40,300**	733	635	**43,250**	**43,300**	898	687	**46,250**	**46,300**	1,064	740	**49,250**	**49,300**	1,230	792
40,300	**40,350**	735	636	**43,300**	**43,350**	901	688	**46,300**	**46,350**	1,067	741	**49,300**	**49,350**	1,233	793
40,350	**40,400**	738	637	**43,350**	**43,400**	904	689	**46,350**	**46,400**	1,070	742	**49,350**	**49,400**	1,235	794
40,400	**40,450**	741	637	**43,400**	**43,450**	907	690	**46,400**	**46,450**	1,072	742	**49,400**	**49,450**	1,238	795
40,450	**40,500**	744	638	**43,450**	**43,500**	909	691	**46,450**	**46,500**	1,075	743	**49,450**	**49,500**	1,241	796
40,500	**40,550**	747	639	**43,500**	**43,550**	912	692	**46,500**	**46,550**	1,078	744	**49,500**	**49,550**	1,244	797
40,550	**40,600**	749	640	**43,550**	**43,600**	915	693	**46,550**	**46,600**	1,081	745	**49,550**	**49,600**	1,247	798
40,600	**40,650**	752	641	**43,600**	**43,650**	918	693	**46,600**	**46,650**	1,084	746	**49,600**	**49,650**	1,249	798
40,650	**40,700**	755	642	**43,650**	**43,700**	921	694	**46,650**	**46,700**	1,086	747	**49,650**	**49,700**	1,252	799
40,700	**40,750**	758	643	**43,700**	**43,750**	923	695	**46,700**	**46,750**	1,089	748	**49,700**	**49,750**	1,255	800
40,750	**40,800**	760	644	**43,750**	**43,800**	926	696	**46,750**	**46,800**	1,092	749	**49,750**	**49,800**	1,258	801
40,800	**40,850**	763	644	**43,800**	**43,850**	929	697	**46,800**	**46,850**	1,095	749	**49,800**	**49,850**	1,260	802
40,850	**40,900**	766	645	**43,850**	**43,900**	932	698	**46,850**	**46,900**	1,097	750	**49,850**	**49,900**	1,263	803
40,900	**40,950**	769	646	**43,900**	**43,950**	934	699	**46,900**	**46,950**	1,100	751	**49,900**	**49,950**	1,266	804
40,950	**41,000**	771	647	**43,950**	**44,000**	937	700	**46,950**	**47,000**	1,103	752	**49,950**	**50,000**	1,269	805
41,000				**44,000**				**47,000**				**50,000**			
41,000	**41,050**	774	648	**44,000**	**44,050**	940	700	**47,000**	**47,050**	1,106	753	**50,000**	**50,050**	1,271	806
41,050	**41,100**	777	649	**44,050**	**44,100**	943	701	**47,050**	**47,100**	1,108	754	**50,050**	**50,100**	1,274	807
41,100	**41,150**	780	650	**44,100**	**44,150**	945	702	**47,100**	**47,150**	1,111	755	**50,100**	**50,150**	1,277	808
41,150	**41,200**	782	651	**44,150**	**44,200**	948	703	**47,150**	**47,200**	1,114	756	**50,150**	**50,200**	1,280	809
41,200	**41,250**	785	651	**44,200**	**44,250**	951	704	**47,200**	**47,250**	1,117	756	**50,200**	**50,250**	1,282	811
41,250	**41,300**	788	652	**44,250**	**44,300**	954	705	**47,250**	**47,300**	1,119	757	**50,250**	**50,300**	1,285	812
41,300	**41,350**	791	653	**44,300**	**44,350**	956	706	**47,300**	**47,350**	1,122	758	**50,300**	**50,350**	1,288	813
41,350	**41,400**	793	654	**44,350**	**44,400**	959	707	**47,350**	**47,400**	1,125	759	**50,350**	**50,400**	1,291	814
41,400	**41,450**	796	655	**44,400**	**44,450**	962	707	**47,400**	**47,450**	1,128	760	**50,400**	**50,450**	1,293	815
41,450	**41,500**	799	656	**44,450**	**44,500**	965	708	**47,450**	**47,500**	1,130	761	**50,450**	**50,500**	1,296	817
41,500	**41,550**	802	657	**44,500**	**44,550**	968	709	**47,500**	**47,550**	1,133	762	**50,500**	**50,550**	1,299	818
41,550	**41,600**	805	658	**44,550**	**44,600**	970	710	**47,550**	**47,600**	1,136	763	**50,550**	**50,600**	1,302	819
41,600	**41,650**	807	658	**44,600**	**44,650**	973	711	**47,600**	**47,650**	1,139	763	**50,600**	**50,650**	1,305	820
41,650	**41,700**	810	659	**44,650**	**44,700**	976	712	**47,650**	**47,700**	1,142	764	**50,650**	**50,700**	1,307	822
41,700	**41,750**	813	660	**44,700**	**44,750**	979	713	**47,700**	**47,750**	1,144	765	**50,700**	**50,750**	1,310	823
41,750	**41,800**	816	661	**44,750**	**44,800**	981	714	**47,750**	**47,800**	1,147	766	**50,750**	**50,800**	1,313	824
41,800	**41,850**	818	662	**44,800**	**44,850**	984	714	**47,800**	**47,850**	1,150	767	**50,800**	**50,850**	1,316	825
41,850	**41,900**	821	663	**44,850**	**44,900**	987	715	**47,850**	**47,900**	1,153	768	**50,850**	**50,900**	1,318	826
41,900	**41,950**	824	664	**44,900**	**44,950**	990	716	**47,900**	**47,950**	1,155	769	**50,900**	**50,950**	1,321	828
41,950	**42,000**	827	665	**44,950**	**45,000**	992	717	**47,950**	**48,000**	1,158	770	**50,950**	**51,000**	1,324	829
42,000				**45,000**				**48,000**				**51,000**			
42,000	**42,050**	829	665	**45,000**	**45,050**	995	718	**48,000**	**48,050**	1,161	770	**51,000**	**51,050**	1,327	830
42,050	**42,100**	832	666	**45,050**	**45,100**	998	719	**48,050**	**48,100**	1,164	771	**51,050**	**51,100**	1,329	831
42,100	**42,150**	835	667	**45,100**	**45,150**	1,001	720	**48,100**	**48,150**	1,166	772	**51,100**	**51,150**	1,332	833
42,150	**42,200**	838	668	**45,150**	**45,200**	1,003	721	**48,150**	**48,200**	1,169	773	**51,150**	**51,200**	1,335	834
42,200	**42,250**	840	669	**45,200**	**45,250**	1,006	721	**48,200**	**48,250**	1,172	774	**51,200**	**51,250**	1,338	835
42,250	**42,300**	843	670	**45,250**	**45,300**	1,009	722	**48,250**	**48,300**	1,175	775	**51,250**	**51,300**	1,340	836
42,300	**42,350**	846	671	**45,300**	**45,350**	1,012	723	**48,300**	**48,350**	1,177	776	**51,300**	**51,350**	1,343	837
42,350	**42,400**	849	672	**45,350**	**45,400**	1,014	724	**48,350**	**48,400**	1,180	777	**51,350**	**51,400**	1,346	839
42,400	**42,450**	851	672	**45,400**	**45,450**	1,017	725	**48,400**	**48,450**	1,183	777	**51,400**	**51,450**	1,349	840
42,450	**42,500**	854	673	**45,450**	**45,500**	1,020	726	**48,450**	**48,500**	1,186	778	**51,450**	**51,500**	1,351	841
42,500	**42,550**	857	674	**45,500**	**45,550**	1,023	727	**48,500**	**48,550**	1,189	779	**51,500**	**51,550**	1,354	842
42,550	**42,600**	860	675	**45,550**	**45,600**	1,026	728	**48,550**	**48,600**	1,191	780	**51,550**	**51,600**	1,357	844
42,600	**42,650**	863	676	**45,600**	**45,650**	1,028	728	**48,600**	**48,650**	1,194	781	**51,600**	**51,650**	1,360	845
42,650	**42,700**	865	677	**45,650**	**45,700**	1,031	729	**48,650**	**48,700**	1,197	782	**51,650**	**51,700**	1,363	846
42,700	**42,750**	868	678	**45,700**	**45,750**	1,034	730	**48,700**	**48,750**	1,200	783	**51,700**	**51,750**	1,365	847
42,750	**42,800**	871	679	**45,750**	**45,800**	1,037	731	**48,750**	**48,800**	1,202	784	**51,750**	**51,800**	1,368	848
42,800	**42,850**	874	679	**45,800**	**45,850**	1,039	732	**48,800**	**48,850**	1,205	784	**51,800**	**51,850**	1,371	850
42,850	**42,900**	876	680	**45,850**	**45,900**	1,042	733	**48,850**	**48,900**	1,208	785	**51,850**	**51,900**	1,374	851
42,900	**42,950**	879	681	**45,900**	**45,950**	1,045	734	**48,900**	**48,950**	1,211	786	**51,900**	**51,950**	1,376	852
42,950	**43,000**	882	682	**45,950**	**46,000**	1,048	735	**48,950**	**49,000**	1,213	787	**51,950**	**52,000**	1,379	853

2025 NEW JERSEY TAX TABLE (NJ-1040NR)

If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
52,000				**55,000**				**58,000**				**61,000**			
52,000	**52,050**	1,382	855	**55,000**	**55,050**	1,548	928	**58,000**	**58,050**	1,713	1,002	**61,000**	**61,050**	1,879	1,075
52,050	**52,100**	1,385	856	**55,050**	**55,100**	1,550	929	**58,050**	**58,100**	1,716	1,003	**61,050**	**61,100**	1,882	1,076
52,100	**52,150**	1,387	857	**55,100**	**55,150**	1,553	931	**58,100**	**58,150**	1,719	1,004	**61,100**	**61,150**	1,885	1,078
52,150	**52,200**	1,390	858	**55,150**	**55,200**	1,556	932	**58,150**	**58,200**	1,722	1,005	**61,150**	**61,200**	1,887	1,079
52,200	**52,250**	1,393	860	**55,200**	**55,250**	1,559	933	**58,200**	**58,250**	1,724	1,007	**61,200**	**61,250**	1,890	1,080
52,250	**52,300**	1,396	861	**55,250**	**55,300**	1,561	934	**58,250**	**58,300**	1,727	1,008	**61,250**	**61,300**	1,893	1,081
52,300	**52,350**	1,398	862	**55,300**	**55,350**	1,564	935	**58,300**	**58,350**	1,730	1,009	**61,300**	**61,350**	1,896	1,082
52,350	**52,400**	1,401	863	**55,350**	**55,400**	1,567	937	**58,350**	**58,400**	1,733	1,010	**61,350**	**61,400**	1,898	1,084
52,400	**52,450**	1,404	864	**55,400**	**55,450**	1,570	938	**58,400**	**58,450**	1,735	1,011	**61,400**	**61,450**	1,901	1,085
52,450	**52,500**	1,407	866	**55,450**	**55,500**	1,572	939	**58,450**	**58,500**	1,738	1,013	**61,450**	**61,500**	1,904	1,086
52,500	**52,550**	1,410	867	**55,500**	**55,550**	1,575	940	**58,500**	**58,550**	1,741	1,014	**61,500**	**61,550**	1,907	1,087
52,550	**52,600**	1,412	868	**55,550**	**55,600**	1,578	942	**58,550**	**58,600**	1,744	1,015	**61,550**	**61,600**	1,910	1,089
52,600	**52,650**	1,415	869	**55,600**	**55,650**	1,581	943	**58,600**	**58,650**	1,747	1,016	**61,600**	**61,650**	1,912	1,090
52,650	**52,700**	1,418	871	**55,650**	**55,700**	1,584	944	**58,650**	**58,700**	1,749	1,018	**61,650**	**61,700**	1,915	1,091
52,700	**52,750**	1,421	872	**55,700**	**55,750**	1,586	945	**58,700**	**58,750**	1,752	1,019	**61,700**	**61,750**	1,918	1,092
52,750	**52,800**	1,423	873	**55,750**	**55,800**	1,589	946	**58,750**	**58,800**	1,755	1,020	**61,750**	**61,800**	1,921	1,093
52,800	**52,850**	1,426	874	**55,800**	**55,850**	1,592	948	**58,800**	**58,850**	1,758	1,021	**61,800**	**61,850**	1,923	1,095
52,850	**52,900**	1,429	875	**55,850**	**55,900**	1,595	949	**58,850**	**58,900**	1,760	1,022	**61,850**	**61,900**	1,926	1,096
52,900	**52,950**	1,432	877	**55,900**	**55,950**	1,597	950	**58,900**	**58,950**	1,763	1,024	**61,900**	**61,950**	1,929	1,097
52,950	**53,000**	1,434	878	**55,950**	**56,000**	1,600	951	**58,950**	**59,000**	1,766	1,025	**61,950**	**62,000**	1,932	1,098
53,000				**56,000**				**59,000**				**62,000**			
53,000	**53,050**	1,437	879	**56,000**	**56,050**	1,603	953	**59,000**	**59,050**	1,769	1,026	**62,000**	**62,050**	1,934	1,100
53,050	**53,100**	1,440	880	**56,050**	**56,100**	1,606	954	**59,050**	**59,100**	1,771	1,027	**62,050**	**62,100**	1,937	1,101
53,100	**53,150**	1,443	882	**56,100**	**56,150**	1,608	955	**59,100**	**59,150**	1,774	1,029	**62,100**	**62,150**	1,940	1,102
53,150	**53,200**	1,445	883	**56,150**	**56,200**	1,611	956	**59,150**	**59,200**	1,777	1,030	**62,150**	**62,200**	1,943	1,103
53,200	**53,250**	1,448	884	**56,200**	**56,250**	1,614	958	**59,200**	**59,250**	1,780	1,031	**62,200**	**62,250**	1,945	1,105
53,250	**53,300**	1,451	885	**56,250**	**56,300**	1,617	959	**59,250**	**59,300**	1,782	1,032	**62,250**	**62,300**	1,948	1,106
53,300	**53,350**	1,454	886	**56,300**	**56,350**	1,619	960	**59,300**	**59,350**	1,785	1,033	**62,300**	**62,350**	1,951	1,107
53,350	**53,400**	1,456	888	**56,350**	**56,400**	1,622	961	**59,350**	**59,400**	1,788	1,035	**62,350**	**62,400**	1,954	1,108
53,400	**53,450**	1,459	889	**56,400**	**56,450**	1,625	962	**59,400**	**59,450**	1,791	1,036	**62,400**	**62,450**	1,956	1,109
53,450	**53,500**	1,462	890	**56,450**	**56,500**	1,628	964	**59,450**	**59,500**	1,793	1,037	**62,450**	**62,500**	1,959	1,111
53,500	**53,550**	1,465	891	**56,500**	**56,550**	1,631	965	**59,500**	**59,550**	1,796	1,038	**62,500**	**62,550**	1,962	1,112
53,550	**53,600**	1,468	893	**56,550**	**56,600**	1,633	966	**59,550**	**59,600**	1,799	1,040	**62,550**	**62,600**	1,965	1,113
53,600	**53,650**	1,470	894	**56,600**	**56,650**	1,636	967	**59,600**	**59,650**	1,802	1,041	**62,600**	**62,650**	1,968	1,114
53,650	**53,700**	1,473	895	**56,650**	**56,700**	1,639	969	**59,650**	**59,700**	1,805	1,042	**62,650**	**62,700**	1,970	1,116
53,700	**53,750**	1,476	896	**56,700**	**56,750**	1,642	970	**59,700**	**59,750**	1,807	1,043	**62,700**	**62,750**	1,973	1,117
53,750	**53,800**	1,479	897	**56,750**	**56,800**	1,644	971	**59,750**	**59,800**	1,810	1,044	**62,750**	**62,800**	1,976	1,118
53,800	**53,850**	1,481	899	**56,800**	**56,850**	1,647	972	**59,800**	**59,850**	1,813	1,046	**62,800**	**62,850**	1,979	1,119
53,850	**53,900**	1,484	900	**56,850**	**56,900**	1,650	973	**59,850**	**59,900**	1,816	1,047	**62,850**	**62,900**	1,981	1,120
53,900	**53,950**	1,487	901	**56,900**	**56,950**	1,653	975	**59,900**	**59,950**	1,818	1,048	**62,900**	**62,950**	1,984	1,122
53,950	**54,000**	1,490	902	**56,950**	**57,000**	1,655	976	**59,950**	**60,000**	1,821	1,049	**62,950**	**63,000**	1,987	1,123
54,000				**57,000**				**60,000**				**63,000**			
54,000	**54,050**	1,492	904	**57,000**	**57,050**	1,658	977	**60,000**	**60,050**	1,824	1,051	**63,000**	**63,050**	1,990	1,124
54,050	**54,100**	1,495	905	**57,050**	**57,100**	1,661	978	**60,050**	**60,100**	1,827	1,052	**63,050**	**63,100**	1,992	1,125
54,100	**54,150**	1,498	906	**57,100**	**57,150**	1,664	980	**60,100**	**60,150**	1,829	1,053	**63,100**	**63,150**	1,995	1,127
54,150	**54,200**	1,501	907	**57,150**	**57,200**	1,666	981	**60,150**	**60,200**	1,832	1,054	**63,150**	**63,200**	1,998	1,128
54,200	**54,250**	1,503	909	**57,200**	**57,250**	1,669	982	**60,200**	**60,250**	1,835	1,056	**63,200**	**63,250**	2,001	1,129
54,250	**54,300**	1,506	910	**57,250**	**57,300**	1,672	983	**60,250**	**60,300**	1,838	1,057	**63,250**	**63,300**	2,003	1,130
54,300	**54,350**	1,509	911	**57,300**	**57,350**	1,675	984	**60,300**	**60,350**	1,840	1,058	**63,300**	**63,350**	2,006	1,131
54,350	**54,400**	1,512	912	**57,350**	**57,400**	1,677	986	**60,350**	**60,400**	1,843	1,059	**63,350**	**63,400**	2,009	1,133
54,400	**54,450**	1,514	913	**57,400**	**57,450**	1,680	987	**60,400**	**60,450**	1,846	1,060	**63,400**	**63,450**	2,012	1,134
54,450	**54,500**	1,517	915	**57,450**	**57,500**	1,683	988	**60,450**	**60,500**	1,849	1,062	**63,450**	**63,500**	2,014	1,135
54,500	**54,550**	1,520	916	**57,500**	**57,550**	1,686	989	**60,500**	**60,550**	1,852	1,063	**63,500**	**63,550**	2,017	1,136
54,550	**54,600**	1,523	917	**57,550**	**57,600**	1,689	991	**60,550**	**60,600**	1,854	1,064	**63,550**	**63,600**	2,020	1,138
54,600	**54,650**	1,526	918	**57,600**	**57,650**	1,691	992	**60,600**	**60,650**	1,857	1,065	**63,600**	**63,650**	2,023	1,139
54,650	**54,700**	1,528	920	**57,650**	**57,700**	1,694	993	**60,650**	**60,700**	1,860	1,067	**63,650**	**63,700**	2,026	1,140
54,700	**54,750**	1,531	921	**57,700**	**57,750**	1,697	994	**60,700**	**60,750**	1,863	1,068	**63,700**	**63,750**	2,028	1,141
54,750	**54,800**	1,534	922	**57,750**	**57,800**	1,700	995	**60,750**	**60,800**	1,865	1,069	**63,750**	**63,800**	2,031	1,142
54,800	**54,850**	1,537	923	**57,800**	**57,850**	1,702	997	**60,800**	**60,850**	1,868	1,070	**63,800**	**63,850**	2,034	1,144
54,850	**54,900**	1,539	924	**57,850**	**57,900**	1,705	998	**60,850**	**60,900**	1,871	1,071	**63,850**	**63,900**	2,037	1,145
54,900	**54,950**	1,542	926	**57,900**	**57,950**	1,708	999	**60,900**	**60,950**	1,874	1,073	**63,900**	**63,950**	2,039	1,146
54,950	**55,000**	1,545	927	**57,950**	**58,000**	1,711	1,000	**60,950**	**61,000**	1,876	1,074	**63,950**	**64,000**	2,042	1,147

2025 NEW JERSEY TAX TABLE (NJ-1040NR)

If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
64,000				**67,000**				**70,000**				**73,000**			
64,000	**64,050**	2,045	1,149	**67,000**	**67,050**	2,211	1,222	**70,000**	**70,050**	2,376	1,296	**73,000**	**73,050**	2,542	1,401
64,050	**64,100**	2,048	1,150	**67,050**	**67,100**	2,213	1,223	**70,050**	**70,100**	2,379	1,298	**73,050**	**73,100**	2,545	1,403
64,100	**64,150**	2,050	1,151	**67,100**	**67,150**	2,216	1,225	**70,100**	**70,150**	2,382	1,299	**73,100**	**73,150**	2,548	1,404
64,150	**64,200**	2,053	1,152	**67,150**	**67,200**	2,219	1,226	**70,150**	**70,200**	2,385	1,301	**73,150**	**73,200**	2,550	1,406
64,200	**64,250**	2,056	1,154	**67,200**	**67,250**	2,222	1,227	**70,200**	**70,250**	2,387	1,303	**73,200**	**73,250**	2,553	1,408
64,250	**64,300**	2,059	1,155	**67,250**	**67,300**	2,224	1,228	**70,250**	**70,300**	2,390	1,305	**73,250**	**73,300**	2,556	1,410
64,300	**64,350**	2,061	1,156	**67,300**	**67,350**	2,227	1,229	**70,300**	**70,350**	2,393	1,306	**73,300**	**73,350**	2,559	1,411
64,350	**64,400**	2,064	1,157	**67,350**	**67,400**	2,230	1,231	**70,350**	**70,400**	2,396	1,308	**73,350**	**73,400**	2,561	1,413
64,400	**64,450**	2,067	1,158	**67,400**	**67,450**	2,233	1,232	**70,400**	**70,450**	2,398	1,310	**73,400**	**73,450**	2,564	1,415
64,450	**64,500**	2,070	1,160	**67,450**	**67,500**	2,235	1,233	**70,450**	**70,500**	2,401	1,312	**73,450**	**73,500**	2,567	1,417
64,500	**64,550**	2,073	1,161	**67,500**	**67,550**	2,238	1,234	**70,500**	**70,550**	2,404	1,313	**73,500**	**73,550**	2,570	1,418
64,550	**64,600**	2,075	1,162	**67,550**	**67,600**	2,241	1,236	**70,550**	**70,600**	2,407	1,315	**73,550**	**73,600**	2,573	1,420
64,600	**64,650**	2,078	1,163	**67,600**	**67,650**	2,244	1,237	**70,600**	**70,650**	2,410	1,317	**73,600**	**73,650**	2,575	1,422
64,650	**64,700**	2,081	1,165	**67,650**	**67,700**	2,247	1,238	**70,650**	**70,700**	2,412	1,319	**73,650**	**73,700**	2,578	1,424
64,700	**64,750**	2,084	1,166	**67,700**	**67,750**	2,249	1,239	**70,700**	**70,750**	2,415	1,320	**73,700**	**73,750**	2,581	1,425
64,750	**64,800**	2,086	1,167	**67,750**	**67,800**	2,252	1,240	**70,750**	**70,800**	2,418	1,322	**73,750**	**73,800**	2,584	1,427
64,800	**64,850**	2,089	1,168	**67,800**	**67,850**	2,255	1,242	**70,800**	**70,850**	2,421	1,324	**73,800**	**73,850**	2,586	1,429
64,850	**64,900**	2,092	1,169	**67,850**	**67,900**	2,258	1,243	**70,850**	**70,900**	2,423	1,326	**73,850**	**73,900**	2,589	1,431
64,900	**64,950**	2,095	1,171	**67,900**	**67,950**	2,260	1,244	**70,900**	**70,950**	2,426	1,327	**73,900**	**73,950**	2,592	1,432
64,950	**65,000**	2,097	1,172	**67,950**	**68,000**	2,263	1,245	**70,950**	**71,000**	2,429	1,329	**73,950**	**74,000**	2,595	1,434
65,000				**68,000**				**71,000**				**74,000**			
65,000	**65,050**	2,100	1,173	**68,000**	**68,050**	2,266	1,247	**71,000**	**71,050**	2,432	1,331	**74,000**	**74,050**	2,597	1,436
65,050	**65,100**	2,103	1,174	**68,050**	**68,100**	2,269	1,248	**71,050**	**71,100**	2,434	1,333	**74,050**	**74,100**	2,600	1,438
65,100	**65,150**	2,106	1,176	**68,100**	**68,150**	2,271	1,249	**71,100**	**71,150**	2,437	1,334	**74,100**	**74,150**	2,603	1,439
65,150	**65,200**	2,108	1,177	**68,150**	**68,200**	2,274	1,250	**71,150**	**71,200**	2,440	1,336	**74,150**	**74,200**	2,606	1,441
65,200	**65,250**	2,111	1,178	**68,200**	**68,250**	2,277	1,252	**71,200**	**71,250**	2,443	1,338	**74,200**	**74,250**	2,608	1,443
65,250	**65,300**	2,114	1,179	**68,250**	**68,300**	2,280	1,253	**71,250**	**71,300**	2,445	1,340	**74,250**	**74,300**	2,611	1,445
65,300	**65,350**	2,117	1,180	**68,300**	**68,350**	2,282	1,254	**71,300**	**71,350**	2,448	1,341	**74,300**	**74,350**	2,614	1,446
65,350	**65,400**	2,119	1,182	**68,350**	**68,400**	2,285	1,255	**71,350**	**71,400**	2,451	1,343	**74,350**	**74,400**	2,617	1,448
65,400	**65,450**	2,122	1,183	**68,400**	**68,450**	2,288	1,256	**71,400**	**71,450**	2,454	1,345	**74,400**	**74,450**	2,619	1,450
65,450	**65,500**	2,125	1,184	**68,450**	**68,500**	2,291	1,258	**71,450**	**71,500**	2,456	1,347	**74,450**	**74,500**	2,622	1,452
65,500	**65,550**	2,128	1,185	**68,500**	**68,550**	2,294	1,259	**71,500**	**71,550**	2,459	1,348	**74,500**	**74,550**	2,625	1,453
65,550	**65,600**	2,131	1,187	**68,550**	**68,600**	2,296	1,260	**71,550**	**71,600**	2,462	1,350	**74,550**	**74,600**	2,628	1,455
65,600	**65,650**	2,133	1,188	**68,600**	**68,650**	2,299	1,261	**71,600**	**71,650**	2,465	1,352	**74,600**	**74,650**	2,631	1,457
65,650	**65,700**	2,136	1,189	**68,650**	**68,700**	2,302	1,263	**71,650**	**71,700**	2,468	1,354	**74,650**	**74,700**	2,633	1,459
65,700	**65,750**	2,139	1,190	**68,700**	**68,750**	2,305	1,264	**71,700**	**71,750**	2,470	1,355	**74,700**	**74,750**	2,636	1,460
65,750	**65,800**	2,142	1,191	**68,750**	**68,800**	2,307	1,265	**71,750**	**71,800**	2,473	1,357	**74,750**	**74,800**	2,639	1,462
65,800	**65,850**	2,144	1,193	**68,800**	**68,850**	2,310	1,266	**71,800**	**71,850**	2,476	1,359	**74,800**	**74,850**	2,642	1,464
65,850	**65,900**	2,147	1,194	**68,850**	**68,900**	2,313	1,267	**71,850**	**71,900**	2,479	1,361	**74,850**	**74,900**	2,644	1,466
65,900	**65,950**	2,150	1,195	**68,900**	**68,950**	2,316	1,269	**71,900**	**71,950**	2,481	1,362	**74,900**	**74,950**	2,647	1,467
65,950	**66,000**	2,153	1,196	**68,950**	**69,000**	2,318	1,270	**71,950**	**72,000**	2,484	1,364	**74,950**	**75,000**	2,650	1,469
66,000				**69,000**				**72,000**				**75,000**			
66,000	**66,050**	2,155	1,198	**69,000**	**69,050**	2,321	1,271	**72,000**	**72,050**	2,487	1,366	**75,000**	**75,050**	2,653	1,471
66,050	**66,100**	2,158	1,199	**69,050**	**69,100**	2,324	1,272	**72,050**	**72,100**	2,490	1,368	**75,050**	**75,100**	2,656	1,473
66,100	**66,150**	2,161	1,200	**69,100**	**69,150**	2,327	1,274	**72,100**	**72,150**	2,492	1,369	**75,100**	**75,150**	2,659	1,474
66,150	**66,200**	2,164	1,201	**69,150**	**69,200**	2,329	1,275	**72,150**	**72,200**	2,495	1,371	**75,150**	**75,200**	2,662	1,476
66,200	**66,250**	2,166	1,203	**69,200**	**69,250**	2,332	1,276	**72,200**	**72,250**	2,498	1,373	**75,200**	**75,250**	2,666	1,478
66,250	**66,300**	2,169	1,204	**69,250**	**69,300**	2,335	1,277	**72,250**	**72,300**	2,501	1,375	**75,250**	**75,300**	2,669	1,480
66,300	**66,350**	2,172	1,205	**69,300**	**69,350**	2,338	1,278	**72,300**	**72,350**	2,503	1,376	**75,300**	**75,350**	2,672	1,481
66,350	**66,400**	2,175	1,206	**69,350**	**69,400**	2,340	1,280	**72,350**	**72,400**	2,506	1,378	**75,350**	**75,400**	2,675	1,483
66,400	**66,450**	2,177	1,207	**69,400**	**69,450**	2,343	1,281	**72,400**	**72,450**	2,509	1,380	**75,400**	**75,450**	2,678	1,485
66,450	**66,500**	2,180	1,209	**69,450**	**69,500**	2,346	1,282	**72,450**	**72,500**	2,512	1,382	**75,450**	**75,500**	2,682	1,487
66,500	**66,550**	2,183	1,210	**69,500**	**69,550**	2,349	1,283	**72,500**	**72,550**	2,515	1,383	**75,500**	**75,550**	2,685	1,488
66,550	**66,600**	2,186	1,211	**69,550**	**69,600**	2,352	1,285	**72,550**	**72,600**	2,517	1,385	**75,550**	**75,600**	2,688	1,490
66,600	**66,650**	2,189	1,212	**69,600**	**69,650**	2,354	1,286	**72,600**	**72,650**	2,520	1,387	**75,600**	**75,650**	2,691	1,492
66,650	**66,700**	2,191	1,214	**69,650**	**69,700**	2,357	1,287	**72,650**	**72,700**	2,523	1,389	**75,650**	**75,700**	2,694	1,494
66,700	**66,750**	2,194	1,215	**69,700**	**69,750**	2,360	1,288	**72,700**	**72,750**	2,526	1,390	**75,700**	**75,750**	2,697	1,495
66,750	**66,800**	2,197	1,216	**69,750**	**69,800**	2,363	1,289	**72,750**	**72,800**	2,528	1,392	**75,750**	**75,800**	2,701	1,497
66,800	**66,850**	2,200	1,217	**69,800**	**69,850**	2,365	1,291	**72,800**	**72,850**	2,531	1,394	**75,800**	**75,850**	2,704	1,499
66,850	**66,900**	2,202	1,218	**69,850**	**69,900**	2,368	1,292	**72,850**	**72,900**	2,534	1,396	**75,850**	**75,900**	2,707	1,501
66,900	**66,950**	2,205	1,220	**69,900**	**69,950**	2,371	1,293	**72,900**	**72,950**	2,537	1,397	**75,900**	**75,950**	2,710	1,502
66,950	**67,000**	2,208	1,221	**69,950**	**70,000**	2,374	1,294	**72,950**	**73,000**	2,539	1,399	**75,950**	**76,000**	2,713	1,504

2025 NEW JERSEY TAX TABLE (NJ-1040NR)

If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
76,000				**79,000**				**82,000**				**85,000**			
76,000	**76,050**	2,717	1,506	**79,000**	**79,050**	2,908	1,611	**82,000**	**82,050**	3,099	1,757	**85,000**	**85,050**	3,290	1,923
76,050	**76,100**	2,720	1,508	**79,050**	**79,100**	2,911	1,613	**82,050**	**82,100**	3,102	1,760	**85,050**	**85,100**	3,293	1,925
76,100	**76,150**	2,723	1,509	**79,100**	**79,150**	2,914	1,614	**82,100**	**82,150**	3,105	1,762	**85,100**	**85,150**	3,296	1,928
76,150	**76,200**	2,726	1,511	**79,150**	**79,200**	2,917	1,616	**82,150**	**82,200**	3,108	1,765	**85,150**	**85,200**	3,299	1,931
76,200	**76,250**	2,729	1,513	**79,200**	**79,250**	2,920	1,618	**82,200**	**82,250**	3,111	1,768	**85,200**	**85,250**	3,303	1,934
76,250	**76,300**	2,732	1,515	**79,250**	**79,300**	2,924	1,620	**82,250**	**82,300**	3,115	1,771	**85,250**	**85,300**	3,306	1,936
76,300	**76,350**	2,736	1,516	**79,300**	**79,350**	2,927	1,621	**82,300**	**82,350**	3,118	1,773	**85,300**	**85,350**	3,309	1,939
76,350	**76,400**	2,739	1,518	**79,350**	**79,400**	2,930	1,623	**82,350**	**82,400**	3,121	1,776	**85,350**	**85,400**	3,312	1,942
76,400	**76,450**	2,742	1,520	**79,400**	**79,450**	2,933	1,625	**82,400**	**82,450**	3,124	1,779	**85,400**	**85,450**	3,315	1,945
76,450	**76,500**	2,745	1,522	**79,450**	**79,500**	2,936	1,627	**82,450**	**82,500**	3,127	1,782	**85,450**	**85,500**	3,319	1,947
76,500	**76,550**	2,748	1,523	**79,500**	**79,550**	2,939	1,628	**82,500**	**82,550**	3,131	1,785	**85,500**	**85,550**	3,322	1,950
76,550	**76,600**	2,752	1,525	**79,550**	**79,600**	2,943	1,630	**82,550**	**82,600**	3,134	1,787	**85,550**	**85,600**	3,325	1,953
76,600	**76,650**	2,755	1,527	**79,600**	**79,650**	2,946	1,632	**82,600**	**82,650**	3,137	1,790	**85,600**	**85,650**	3,328	1,956
76,650	**76,700**	2,758	1,529	**79,650**	**79,700**	2,949	1,634	**82,650**	**82,700**	3,140	1,793	**85,650**	**85,700**	3,331	1,959
76,700	**76,750**	2,761	1,530	**79,700**	**79,750**	2,952	1,635	**82,700**	**82,750**	3,143	1,796	**85,700**	**85,750**	3,334	1,961
76,750	**76,800**	2,764	1,532	**79,750**	**79,800**	2,955	1,637	**82,750**	**82,800**	3,147	1,798	**85,750**	**85,800**	3,338	1,964
76,800	**76,850**	2,768	1,534	**79,800**	**79,850**	2,959	1,639	**82,800**	**82,850**	3,150	1,801	**85,800**	**85,850**	3,341	1,967
76,850	**76,900**	2,771	1,536	**79,850**	**79,900**	2,962	1,641	**82,850**	**82,900**	3,153	1,804	**85,850**	**85,900**	3,344	1,970
76,900	**76,950**	2,774	1,537	**79,900**	**79,950**	2,965	1,642	**82,900**	**82,950**	3,156	1,807	**85,900**	**85,950**	3,347	1,972
76,950	**77,000**	2,777	1,539	**79,950**	**80,000**	2,968	1,644	**82,950**	**83,000**	3,159	1,809	**85,950**	**86,000**	3,350	1,975
77,000				**80,000**				**83,000**				**86,000**			
77,000	**77,050**	2,780	1,541	**80,000**	**80,050**	2,971	1,646	**83,000**	**83,050**	3,162	1,812	**86,000**	**86,050**	3,354	1,978
77,050	**77,100**	2,783	1,543	**80,050**	**80,100**	2,975	1,649	**83,050**	**83,100**	3,166	1,815	**86,050**	**86,100**	3,357	1,981
77,100	**77,150**	2,787	1,544	**80,100**	**80,150**	2,978	1,652	**83,100**	**83,150**	3,169	1,818	**86,100**	**86,150**	3,360	1,983
77,150	**77,200**	2,790	1,546	**80,150**	**80,200**	2,981	1,655	**83,150**	**83,200**	3,172	1,820	**86,150**	**86,200**	3,363	1,986
77,200	**77,250**	2,793	1,548	**80,200**	**80,250**	2,984	1,657	**83,200**	**83,250**	3,175	1,823	**86,200**	**86,250**	3,366	1,989
77,250	**77,300**	2,796	1,550	**80,250**	**80,300**	2,987	1,660	**83,250**	**83,300**	3,178	1,826	**86,250**	**86,300**	3,369	1,992
77,300	**77,350**	2,799	1,551	**80,300**	**80,350**	2,990	1,663	**83,300**	**83,350**	3,182	1,829	**86,300**	**86,350**	3,373	1,994
77,350	**77,400**	2,803	1,553	**80,350**	**80,400**	2,994	1,666	**83,350**	**83,400**	3,185	1,831	**86,350**	**86,400**	3,376	1,997
77,400	**77,450**	2,806	1,555	**80,400**	**80,450**	2,997	1,668	**83,400**	**83,450**	3,188	1,834	**86,400**	**86,450**	3,379	2,000
77,450	**77,500**	2,809	1,557	**80,450**	**80,500**	3,000	1,671	**83,450**	**83,500**	3,191	1,837	**86,450**	**86,500**	3,382	2,003
77,500	**77,550**	2,812	1,558	**80,500**	**80,550**	3,003	1,674	**83,500**	**83,550**	3,194	1,840	**86,500**	**86,550**	3,385	2,006
77,550	**77,600**	2,815	1,560	**80,550**	**80,600**	3,006	1,677	**83,550**	**83,600**	3,197	1,843	**86,550**	**86,600**	3,389	2,008
77,600	**77,650**	2,818	1,562	**80,600**	**80,650**	3,010	1,680	**83,600**	**83,650**	3,201	1,845	**86,600**	**86,650**	3,392	2,011
77,650	**77,700**	2,822	1,564	**80,650**	**80,700**	3,013	1,682	**83,650**	**83,700**	3,204	1,848	**86,650**	**86,700**	3,395	2,014
77,700	**77,750**	2,825	1,565	**80,700**	**80,750**	3,016	1,685	**83,700**	**83,750**	3,207	1,851	**86,700**	**86,750**	3,398	2,017
77,750	**77,800**	2,828	1,567	**80,750**	**80,800**	3,019	1,688	**83,750**	**83,800**	3,210	1,854	**86,750**	**86,800**	3,401	2,019
77,800	**77,850**	2,831	1,569	**80,800**	**80,850**	3,022	1,691	**83,800**	**83,850**	3,213	1,856	**86,800**	**86,850**	3,405	2,022
77,850	**77,900**	2,834	1,571	**80,850**	**80,900**	3,025	1,693	**83,850**	**83,900**	3,217	1,859	**86,850**	**86,900**	3,408	2,025
77,900	**77,950**	2,838	1,572	**80,900**	**80,950**	3,029	1,696	**83,900**	**83,950**	3,220	1,862	**86,900**	**86,950**	3,411	2,028
77,950	**78,000**	2,841	1,574	**80,950**	**81,000**	3,032	1,699	**83,950**	**84,000**	3,223	1,865	**86,950**	**87,000**	3,414	2,030
78,000				**81,000**				**84,000**				**87,000**			
78,000	**78,050**	2,844	1,576	**81,000**	**81,050**	3,035	1,702	**84,000**	**84,050**	3,226	1,867	**87,000**	**87,050**	3,417	2,033
78,050	**78,100**	2,847	1,578	**81,050**	**81,100**	3,038	1,704	**84,050**	**84,100**	3,229	1,870	**87,050**	**87,100**	3,420	2,036
78,100	**78,150**	2,850	1,579	**81,100**	**81,150**	3,041	1,707	**84,100**	**84,150**	3,233	1,873	**87,100**	**87,150**	3,424	2,039
78,150	**78,200**	2,853	1,581	**81,150**	**81,200**	3,045	1,710	**84,150**	**84,200**	3,236	1,876	**87,150**	**87,200**	3,427	2,041
78,200	**78,250**	2,857	1,583	**81,200**	**81,250**	3,048	1,713	**84,200**	**84,250**	3,239	1,878	**87,200**	**87,250**	3,430	2,044
78,250	**78,300**	2,860	1,585	**81,250**	**81,300**	3,051	1,715	**84,250**	**84,300**	3,242	1,881	**87,250**	**87,300**	3,433	2,047
78,300	**78,350**	2,863	1,586	**81,300**	**81,350**	3,054	1,718	**84,300**	**84,350**	3,245	1,884	**87,300**	**87,350**	3,436	2,050
78,350	**78,400**	2,866	1,588	**81,350**	**81,400**	3,057	1,721	**84,350**	**84,400**	3,248	1,887	**87,350**	**87,400**	3,440	2,052
78,400	**78,450**	2,869	1,590	**81,400**	**81,450**	3,061	1,724	**84,400**	**84,450**	3,252	1,889	**87,400**	**87,450**	3,443	2,055
78,450	**78,500**	2,873	1,592	**81,450**	**81,500**	3,064	1,726	**84,450**	**84,500**	3,255	1,892	**87,450**	**87,500**	3,446	2,058
78,500	**78,550**	2,876	1,593	**81,500**	**81,550**	3,067	1,729	**84,500**	**84,550**	3,258	1,895	**87,500**	**87,550**	3,449	2,061
78,550	**78,600**	2,879	1,595	**81,550**	**81,600**	3,070	1,732	**84,550**	**84,600**	3,261	1,898	**87,550**	**87,600**	3,452	2,064
78,600	**78,650**	2,882	1,597	**81,600**	**81,650**	3,073	1,735	**84,600**	**84,650**	3,264	1,901	**87,600**	**87,650**	3,455	2,066
78,650	**78,700**	2,885	1,599	**81,650**	**81,700**	3,076	1,738	**84,650**	**84,700**	3,268	1,903	**87,650**	**87,700**	3,459	2,069
78,700	**78,750**	2,889	1,600	**81,700**	**81,750**	3,080	1,740	**84,700**	**84,750**	3,271	1,906	**87,700**	**87,750**	3,462	2,072
78,750	**78,800**	2,892	1,602	**81,750**	**81,800**	3,083	1,743	**84,750**	**84,800**	3,274	1,909	**87,750**	**87,800**	3,465	2,075
78,800	**78,850**	2,895	1,604	**81,800**	**81,850**	3,086	1,746	**84,800**	**84,850**	3,277	1,912	**87,800**	**87,850**	3,468	2,077
78,850	**78,900**	2,898	1,606	**81,850**	**81,900**	3,089	1,749	**84,850**	**84,900**	3,280	1,914	**87,850**	**87,900**	3,471	2,080
78,900	**78,950**	2,901	1,607	**81,900**	**81,950**	3,092	1,751	**84,900**	**84,950**	3,283	1,917	**87,900**	**87,950**	3,475	2,083
78,950	**79,000**	2,904	1,609	**81,950**	**82,000**	3,096	1,754	**84,950**	**85,000**	3,287	1,920	**87,950**	**88,000**	3,478	2,086

2025 NEW JERSEY TAX TABLE (NJ-1040NR)

If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —		If Line 39 (New Jersey Taxable Income) Is —		And You Checked Filing Status Line —	
At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5	At Least	But Less Than	1 or 3	2, 4, or 5
		Your Tax Is—				Your Tax Is—				Your Tax Is—				Your Tax Is—	
88,000				**91,000**				**94,000**				**97,000**			
88,000	**88,050**	3,481	2,088	**91,000**	**91,050**	3,672	2,254	**94,000**	**94,050**	3,863	2,420	**97,000**	**97,050**	4,054	2,586
88,050	**88,100**	3,484	2,091	**91,050**	**91,100**	3,675	2,257	**94,050**	**94,100**	3,866	2,423	**97,050**	**97,100**	4,057	2,588
88,100	**88,150**	3,487	2,094	**91,100**	**91,150**	3,678	2,260	**94,100**	**94,150**	3,870	2,425	**97,100**	**97,150**	4,061	2,591
88,150	**88,200**	3,490	2,097	**91,150**	**91,200**	3,682	2,262	**94,150**	**94,200**	3,873	2,428	**97,150**	**97,200**	4,064	2,594
88,200	**88,250**	3,494	2,099	**91,200**	**91,250**	3,685	2,265	**94,200**	**94,250**	3,876	2,431	**97,200**	**97,250**	4,067	2,597
88,250	**88,300**	3,497	2,102	**91,250**	**91,300**	3,688	2,268	**94,250**	**94,300**	3,879	2,434	**97,250**	**97,300**	4,070	2,599
88,300	**88,350**	3,500	2,105	**91,300**	**91,350**	3,691	2,271	**94,300**	**94,350**	3,882	2,436	**97,300**	**97,350**	4,073	2,602
88,350	**88,400**	3,503	2,108	**91,350**	**91,400**	3,694	2,273	**94,350**	**94,400**	3,885	2,439	**97,350**	**97,400**	4,077	2,605
88,400	**88,450**	3,506	2,110	**91,400**	**91,450**	3,698	2,276	**94,400**	**94,450**	3,889	2,442	**97,400**	**97,450**	4,080	2,608
88,450	**88,500**	3,510	2,113	**91,450**	**91,500**	3,701	2,279	**94,450**	**94,500**	3,892	2,445	**97,450**	**97,500**	4,083	2,610
88,500	**88,550**	3,513	2,116	**91,500**	**91,550**	3,704	2,282	**94,500**	**94,550**	3,895	2,448	**97,500**	**97,550**	4,086	2,613
88,550	**88,600**	3,516	2,119	**91,550**	**91,600**	3,707	2,285	**94,550**	**94,600**	3,898	2,450	**97,550**	**97,600**	4,089	2,616
88,600	**88,650**	3,519	2,122	**91,600**	**91,650**	3,710	2,287	**94,600**	**94,650**	3,901	2,453	**97,600**	**97,650**	4,092	2,619
88,650	**88,700**	3,522	2,124	**91,650**	**91,700**	3,713	2,290	**94,650**	**94,700**	3,905	2,456	**97,650**	**97,700**	4,096	2,622
88,700	**88,750**	3,526	2,127	**91,700**	**91,750**	3,717	2,293	**94,700**	**94,750**	3,908	2,459	**97,700**	**97,750**	4,099	2,624
88,750	**88,800**	3,529	2,130	**91,750**	**91,800**	3,720	2,296	**94,750**	**94,800**	3,911	2,461	**97,750**	**97,800**	4,102	2,627
88,800	**88,850**	3,532	2,133	**91,800**	**91,850**	3,723	2,298	**94,800**	**94,850**	3,914	2,464	**97,800**	**97,850**	4,105	2,630
88,850	**88,900**	3,535	2,135	**91,850**	**91,900**	3,726	2,301	**94,850**	**94,900**	3,917	2,467	**97,850**	**97,900**	4,108	2,633
88,900	**88,950**	3,538	2,138	**91,900**	**91,950**	3,729	2,304	**94,900**	**94,950**	3,920	2,470	**97,900**	**97,950**	4,112	2,635
88,950	**89,000**	3,541	2,141	**91,950**	**92,000**	3,733	2,307	**94,950**	**95,000**	3,924	2,472	**97,950**	**98,000**	4,115	2,638
89,000				**92,000**				**95,000**				**98,000**			
89,000	**89,050**	3,545	2,144	**92,000**	**92,050**	3,736	2,309	**95,000**	**95,050**	3,927	2,475	**98,000**	**98,050**	4,118	2,641
89,050	**89,100**	3,548	2,146	**92,050**	**92,100**	3,739	2,312	**95,050**	**95,100**	3,930	2,478	**98,050**	**98,100**	4,121	2,644
89,100	**89,150**	3,551	2,149	**92,100**	**92,150**	3,742	2,315	**95,100**	**95,150**	3,933	2,481	**98,100**	**98,150**	4,124	2,646
89,150	**89,200**	3,554	2,152	**92,150**	**92,200**	3,745	2,318	**95,150**	**95,200**	3,936	2,483	**98,150**	**98,200**	4,127	2,649
89,200	**89,250**	3,557	2,155	**92,200**	**92,250**	3,748	2,320	**95,200**	**95,250**	3,940	2,486	**98,200**	**98,250**	4,131	2,652
89,250	**89,300**	3,561	2,157	**92,250**	**92,300**	3,752	2,323	**95,250**	**95,300**	3,943	2,489	**98,250**	**98,300**	4,134	2,655
89,300	**89,350**	3,564	2,160	**92,300**	**92,350**	3,755	2,326	**95,300**	**95,350**	3,946	2,492	**98,300**	**98,350**	4,137	2,657
89,350	**89,400**	3,567	2,163	**92,350**	**92,400**	3,758	2,329	**95,350**	**95,400**	3,949	2,494	**98,350**	**98,400**	4,140	2,660
89,400	**89,450**	3,570	2,166	**92,400**	**92,450**	3,761	2,331	**95,400**	**95,450**	3,952	2,497	**98,400**	**98,450**	4,143	2,663
89,450	**89,500**	3,573	2,168	**92,450**	**92,500**	3,764	2,334	**95,450**	**95,500**	3,956	2,500	**98,450**	**98,500**	4,147	2,666
89,500	**89,550**	3,576	2,171	**92,500**	**92,550**	3,768	2,337	**95,500**	**95,550**	3,959	2,503	**98,500**	**98,550**	4,150	2,669
89,550	**89,600**	3,580	2,174	**92,550**	**92,600**	3,771	2,340	**95,550**	**95,600**	3,962	2,506	**98,550**	**98,600**	4,153	2,671
89,600	**89,650**	3,583	2,177	**92,600**	**92,650**	3,774	2,343	**95,600**	**95,650**	3,965	2,508	**98,600**	**98,650**	4,156	2,674
89,650	**89,700**	3,586	2,180	**92,650**	**92,700**	3,777	2,345	**95,650**	**95,700**	3,968	2,511	**98,650**	**98,700**	4,159	2,677
89,700	**89,750**	3,589	2,182	**92,700**	**92,750**	3,780	2,348	**95,700**	**95,750**	3,971	2,514	**98,700**	**98,750**	4,163	2,680
89,750	**89,800**	3,592	2,185	**92,750**	**92,800**	3,784	2,351	**95,750**	**95,800**	3,975	2,517	**98,750**	**98,800**	4,166	2,682
89,800	**89,850**	3,596	2,188	**92,800**	**92,850**	3,787	2,354	**95,800**	**95,850**	3,978	2,519	**98,800**	**98,850**	4,169	2,685
89,850	**89,900**	3,599	2,191	**92,850**	**92,900**	3,790	2,356	**95,850**	**95,900**	3,981	2,522	**98,850**	**98,900**	4,172	2,688
89,900	**89,950**	3,602	2,193	**92,900**	**92,950**	3,793	2,359	**95,900**	**95,950**	3,984	2,525	**98,900**	**98,950**	4,175	2,691
89,950	**90,000**	3,605	2,196	**92,950**	**93,000**	3,796	2,362	**95,950**	**96,000**	3,987	2,528	**98,950**	**99,000**	4,178	2,693
90,000				**93,000**				**96,000**				**99,000**			
90,000	**90,050**	3,608	2,199	**93,000**	**93,050**	3,799	2,365	**96,000**	**96,050**	3,991	2,530	**99,000**	**99,050**	4,182	2,696
90,050	**90,100**	3,612	2,202	**93,050**	**93,100**	3,803	2,367	**96,050**	**96,100**	3,994	2,533	**99,050**	**99,100**	4,185	2,699
90,100	**90,150**	3,615	2,204	**93,100**	**93,150**	3,806	2,370	**96,100**	**96,150**	3,997	2,536	**99,100**	**99,150**	4,188	2,702
90,150	**90,200**	3,618	2,207	**93,150**	**93,200**	3,809	2,373	**96,150**	**96,200**	4,000	2,539	**99,150**	**99,200**	4,191	2,704
90,200	**90,250**	3,621	2,210	**93,200**	**93,250**	3,812	2,376	**96,200**	**96,250**	4,003	2,541	**99,200**	**99,250**	4,194	2,707
90,250	**90,300**	3,624	2,213	**93,250**	**93,300**	3,815	2,378	**96,250**	**96,300**	4,006	2,544	**99,250**	**99,300**	4,198	2,710
90,300	**90,350**	3,627	2,215	**93,300**	**93,350**	3,819	2,381	**96,300**	**96,350**	4,010	2,547	**99,300**	**99,350**	4,201	2,713
90,350	**90,400**	3,631	2,218	**93,350**	**93,400**	3,822	2,384	**96,350**	**96,400**	4,013	2,550	**99,350**	**99,400**	4,204	2,715
90,400	**90,450**	3,634	2,221	**93,400**	**93,450**	3,825	2,387	**96,400**	**96,450**	4,016	2,552	**99,400**	**99,450**	4,207	2,718
90,450	**90,500**	3,637	2,224	**93,450**	**93,500**	3,828	2,389	**96,450**	**96,500**	4,019	2,555	**99,450**	**99,500**	4,210	2,721
90,500	**90,550**	3,640	2,227	**93,500**	**93,550**	3,831	2,392	**96,500**	**96,550**	4,022	2,558	**99,500**	**99,550**	4,213	2,724
90,550	**90,600**	3,643	2,229	**93,550**	**93,600**	3,834	2,395	**96,550**	**96,600**	4,026	2,561	**99,550**	**99,600**	4,217	2,727
90,600	**90,650**	3,647	2,232	**93,600**	**93,650**	3,838	2,398	**96,600**	**96,650**	4,029	2,564	**99,600**	**99,650**	4,220	2,729
90,650	**90,700**	3,650	2,235	**93,650**	**93,700**	3,841	2,401	**96,650**	**96,700**	4,032	2,566	**99,650**	**99,700**	4,223	2,732
90,700	**90,750**	3,653	2,238	**93,700**	**93,750**	3,844	2,403	**96,700**	**96,750**	4,035	2,569	**99,700**	**99,750**	4,226	2,735
90,750	**90,800**	3,656	2,240	**93,750**	**93,800**	3,847	2,406	**96,750**	**96,800**	4,038	2,572	**99,750**	**99,800**	4,229	2,738
90,800	**90,850**	3,659	2,243	**93,800**	**93,850**	3,850	2,409	**96,800**	**96,850**	4,042	2,575	**99,800**	**99,850**	4,233	2,740
90,850	**90,900**	3,662	2,246	**93,850**	**93,900**	3,854	2,412	**96,850**	**96,900**	4,045	2,577	**99,850**	**99,900**	4,236	2,743
90,900	**90,950**	3,666	2,249	**93,900**	**93,950**	3,857	2,414	**96,900**	**96,950**	4,048	2,580	**99,900**	**99,950**	4,239	2,746
90,950	**91,000**	3,669	2,251	**93,950**	**94,000**	3,860	2,417	**96,950**	**97,000**	4,051	2,583	**99,950**	**100,000**	4,242	2,749

New Jersey Tax Rate Schedules
2025

FILING STATUS: Single
Married/CU partner, filing separate return

Table A

If Taxable Income (Line 39) is: Over	But not over	STEP 1 Enter Line 39	STEP 2 Multiply Line 39 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	$ 1,000,000		× .0897	=		–$ 15,126.25	=
$ 1,000,000	and over		× .1075	=		–$ 32,926.25	=

FILING STATUS: Married/CU couple, filing joint return
Head of household
Qualifying widow(er)/surviving CU partner

Table B

If Taxable Income (Line 39) is: Over	But not over	STEP 1 Enter Line 39	STEP 2 Multiply Line 39 by:		STEP 3 Subtract		Your Tax
$ 0	$ 20,000		× .014	=		–$ 0	=
$ 20,000	$ 50,000		× .0175	=		–$ 70.00	=
$ 50,000	$ 70,000		× .0245	=		–$ 420.00	=
$ 70,000	$ 80,000		× .035	=		–$ 1,154.50	=
$ 80,000	$ 150,000		× .05525	=		–$ 2,775.00	=
$ 150,000	$ 500,000		× .0637	=		–$ 4,042.50	=
$ 500,000	$ 1,000,000		× .0897	=		–$ 17,042.50	=
$ 1,000,000	and over		× .1075	=		–$ 34,842.50	=

When You Need Information...

by phone...

Call our Automated Tax Information System

1 (800) 323-4400 or (609) 826-4400.
Touch-tone phones only.

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

Contact our Customer Service Center

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

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

Visit *njrelay.com* or call 711.

online...

Visit the NJ Division of Taxation Website

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

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

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

in person...

Visit a Regional Information Center

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

To Get Forms...

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

Who Can Help...

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...

NJ E-File. You can use NJ E-File to file Form NJ-1040NR for 2025 electronically. Use tax software you purchase, go to a tax preparation website, or have a tax preparer file the return for you.

New Jersey Online Filing. Use the free New Jersey Online Filing Service to file your 2025 NJ-1040NR. Any nonresident or part-year resident can use it to file electronically for free.

Taxpayers' Bill of Rights

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

Service–

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

Appeals–

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

Interest on Refunds–

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

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