

Table of Contents

| | |
|--|--------------------|
| General Filing Information | 2 |
| Who Must File | 2 |
| Period Covered by Return | 3 |
| When to File | 3 |
| Extension of Time to File | 3 |
| Name, Address, and Identification Number | 4 |
| Income | 4 |
| Schedule NJ-BUS-1 – Business Income Summary | 6 |
| Schedule A – Net Gains or Income From Disposition of Property | 12 |
| Schedule B – Beneficiaries’ Shares of Income | 13 |
| Schedule C – Credit for Income or Wage Taxes Paid by New Jersey Estates or Trusts to Other Jurisdictions | 14 |
| Schedule D – Allocation of Business Income to New Jersey | 14 |
| Schedule E – New Jersey Income of Nonresident Estates and Trusts | 14 |
| How to Pay | 15 |
| Penalties, Interest, and Collection Fees | 16 |
| Where to Mail | 16 |
| Amended Return | 16 |
| Schedule NJK-1 | 17 |
| NJ-NR-A – Business Allocation Schedule | 17 |
| Tax Table | 20 |
| Tax Rate Schedules | 28 |
| Information, Forms, and Assistance | 30 |
| Index | 31 |

Things to Know Before Beginning the 2021 NJ-1041

Definitions

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

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

Who Must File a Return

Resident Estates and Trusts

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

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

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

However, the fiduciary must file Form NJ-1041 for such estate or trust, enclose a statement certifying that the estate or trust is not subject to tax, and check the box on line 26.

Resident estate or trust means:

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

then revocable and has not subsequently become irrevocable; or

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

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

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

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

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

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

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

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

Nonresident Estates and Trusts

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

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

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

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

Electing Small Business Trusts

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

Period Covered by Return

The 2021 return filed by an administrator or an executor of an estate must cover the period from January 1, 2021, or fiscal year beginning in 2021, or the date of death of

decedent (if death occurred after January 1, 2021) to the end of the tax year selected by the fiduciary when appropriate. The 2021 return filed by a trustee of a trust must cover the period beginning January 1, 2021.

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

When to File

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

Extension of Time to File

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

You can receive a 5½-month extension of time to file if at least 80% of the tax liability calculated (line 28) is paid through withholdings, estimated, or other payments by the original due date, **and**

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

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

Filling Out the Form Properly

- Use only a 2021 return for the 2021 Tax Year.
- Use only blue or black ink.
- Do not use dollar signs or dashes.
- Do not report a loss on Form NJ-1041 (see page 4).

John Smith
Jane Smith
123 Main Street
Trenton, NJ 08611

SAMPLE

Date _____ 15-00/00/0000 1234

PAY TO THE ORDER OF \$ _____ DOLLARS

Anyplace Bank
Trenton, NJ 08611

Routing number: 250250025
Account number: 202020861
Do not include the check number: 1234

For _____

⑆250250025⑆ ⑆202020861⑆ 1234

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

- To request a refund, you must enter an amount on line 41.
- The name and federal employer identification number must be entered on all schedules accompanying the return.

Rounding

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

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

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

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

Line-by-Line Instructions

Name, Address, and Identification Number

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

Lines 1–4 – Residency Status

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

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

Line 5 – Estate Closed or Trust Terminated

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

Gubernatorial Elections Fund

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

For more information on the Gubernatorial Public Financing Program, contact the New Jersey Election Law Enforcement Commission at 1-888-313-ELEC (toll-free within New Jersey) or 609-292-8700 or [online](#).

Income

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

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

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

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

Line 6 – Interest

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

Common sources of taxable interest:

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

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

Do not include on this line:

- Interest that was earned and paid to a sole proprietorship, a partnership, or an S corporation. Report on Schedule NJ-BUS-1. **Note:** Interest paid or deemed to have been paid by a partnership or S corporation and reported on Form 1099 must be included as interest on line 6;
- Interest that was earned and paid to another estate or trust (other than a grantor trust). Report on line 13 (grantor trusts, see the instructions for Schedule B, line 46).

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

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

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

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

Line 7 – Dividends

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

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

Do not include on this line:

- Dividends that were earned and paid to a sole proprietorship, a partnership, or an S corporation. Report on Schedule NJ-BUS-1;
- Dividends that were earned and paid to another estate or trust (other than a grantor trust). Report on line 13 (grantor trusts, see the instructions for Schedule B, line 46).

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

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

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

Line 8 – Net Profits From Business

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

Line 9 – Net Gains or Income From Disposition of Property

Enter the amount from Schedule A, line 45. If the amount on line 45 is a loss, enter “0” on line 9. Enclose a copy of federal Schedule D. If the estate or trust sold real property in New Jersey, enclose the Settlement Statement (HUD-1) for each property sold.

Do not include on Schedule A:

- Gains/losses from the disposition of property owned by a sole proprietorship, a partnership, or an S corporation. Report on Schedule NJ-BUS-1;
- Gains/losses from the disposition of property owned by another estate or trust (other than a grantor trust). Report on line 13 (grantor trusts, see the instructions for Schedule B, line 46).

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

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

Line 11 – Distributive Share of Partnership Income

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

Line 12 – Net Pro Rata Share of S Corporation Income

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

Schedule NJ-BUS-1

Part I – Net Profits From Business

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

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

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

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

Example

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

Lines 1–3

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

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

Line 4

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

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

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

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

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

Do not include in Part II:

- Gains/losses from rents, royalties, patents, and copyrights from property owned by a sole proprietorship, a partnership, or an S corporation. Report in Parts I, III, or IV of Schedule NJ-BUS-1;
- Gains/losses from rents, royalties, patents, and copyrights from property owned by an estate or trust (other than a grantor trust). Report on line 13 (grantor trusts, see the instructions for Schedule B, line 46).

Lines 1–3

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

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

Line 4

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

Part III – Distributive Share of Partnership Income

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

Lines 1–3

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

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

Line 4

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

Line 5

Add the amounts in the Share of tax paid on your behalf by Partnerships column and enter the total. Include this amount on line 34a, Form NJ-1041. See the instructions for line 34a.

Line 6

Add the amounts in the Share of Pass-Through Business Alternative Business Income Tax column and enter the total. Include this amount on line 35a, Form NJ-1041.

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

Part IV – Net Pro Rata Share of S Corporation Income

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

Lines 1–3

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

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

Line 4

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

Line 5

Add the amounts in the Share of Pass-Through Business Alternative Business Income Tax column and enter the total. Include this amount on line 35a, Form NJ-1041.

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

Line 13 – Other Income

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

Line 14 – Gross Income

Add lines 6 through 13 and enter the total.

If the total is \$10,000 or less (prorated for the number of months covered by a part-year return), there is no New Jersey tax liability and no return is required. If the return is being filed only for a refund of estimated payments made and/or other credits, complete Schedule B, Beneficiaries' Shares of Income, and line 15. Then continue completing the return at line 33.

Line 15 – Deduction for Distributions to Beneficiaries

Enter the amount from Schedule B, line 47A.

Line 16 – Total Income

Subtract line 15 from line 14 and enter the result.

Nonresident Estates and Trusts Only:

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

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

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

Line 17 – Income Commissions

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

Line 18 – Exemption

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

Line 19 – Health Enterprise Zone Deduction

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

Enter the HEZ deduction for a qualified practice as follows:

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

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

Line 20 – Alternative Business Calculation Adjustment

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

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

Line 21 – Total Deductions and Exemption

Add lines 17 through 20 and enter the total.

Line 22 – Taxable Income

Subtract line 21 from line 16 and enter the result.

Line 23 – Taxable Income

Enter on line 23 the taxable income from line 22.

Nonresident Estates and Trusts Only:

Line 24 – Tax on Amount on Line 23

If the income on line 23 is less than \$110,000, use the Tax Table on page 20. Otherwise, calculate the tax using the Tax Rate Schedule on page 28. Enter the tax on line 24.

Line 25 – Income Percentage

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

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

$$\$50,000 \text{ (line 16a)} \div \$40,000 \text{ (line 16)} = 1.25$$

Line 26 – Tax

Resident Estates and Trusts

If the income on line 23 is less than \$110,000, use the Tax Table on page 20. Otherwise, calculate the tax using the Tax Rate Schedule on page 28. Enter the tax on line 26.

Note: A resident estate or trust that does not have any tangible assets in New Jersey or any income from New Jersey sources, and does not have any trustees or executors in New Jersey is not subject to New Jersey tax. Check the box and enclose a statement with the return certifying that the estate or trust is not subject to tax.

Nonresident Estates and Trusts

Multiply the amount on line 24 by the income percentage on line 25 and enter the result.

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

Enter the amount of credit allowed from Schedule C, line 52.

Line 28 – Balance of Tax

Subtract line 27 from line 26 and enter the result.

Line 29 – Sheltered Workshop Tax Credit

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

Line 30 – Balance of Tax After Credit

Subtract line 29 from line 28 and enter the result.

Line 31 – Penalty for Underpayment of Estimated Tax

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

Installment interest may be charged if:

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

To calculate the amount of interest for the underpayment of estimated tax, complete Form NJ-2210, Underpayment of Estimated Tax by Individuals, Estates, or Trusts. Enter on line 31 the amount from line 19, Form NJ-2210, and check the box. Enclose Form NJ-2210 with the return.

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

- A decedent's estate for any tax year ending before the date that is two years after the decedent's death; or
- A trust that was treated as owned by the decedent if the trust will receive the residue of the decedent's

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

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

Line 32 – Total Tax and Penalty

Add lines 30 and 31 and enter the total.

Line 33 – New Jersey Income Tax Previously Paid

Include on this line:

- Estimated payments made for 2021. Include payments made in connection with the sale or transfer of real property in New Jersey. Enclose a copy of Form GIT/REP-1, Nonresident Seller's Tax Declaration, or GIT/REP-2, Nonresident Seller's Tax Prepayment Receipt, with the return.
- Amount paid with an application for an extension;
- Credit applied from the prior year. This is the amount carried forward on line 40 of the 2020 NJ-1041;
- Payments made by an S corporation on behalf of a nonresident/nonconsenting shareholder. Enclose a copy of Form NJ-1040-SC.

Do **not** include on this line:

- Prior year refunds;
- Tax paid on behalf of the estate or trust by partnership(s). Report amounts from Schedule NJK-1, Form NJ-1065 in Part III of Schedule NJ-BUS-1. Report amounts from Schedule NJK-1, Form NJ-1041 on line 34a.

Tax Paid on Your Behalf by Partnership(s) (Lines 34a–c)

Line 34a. Enter the total amount of New Jersey Income Tax paid on behalf of the nonresident estate or trust by partnership(s), as shown on:

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

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

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

Line 34b. Enter the amount from Schedule B, line 47C.

Line 34c. Subtract line 34b from line 34a and enter the result.

Pass-Through Business Alternative Income Tax Credit (Lines 35a–c)

Line 35a. Enter the trust's share of tax from Schedule NJ-BUS-1, Part III, line 6; Schedule NJ-BUS-1, Part IV, line 5; or the tax distributed to the trust from the NJK-1 received from an estate or trust. Enclose Schedule NJ-BUS-1 and copies of the PTE-K-1(s) and beneficiary NJK-1(s) with the return.

Line 35b. Enter the amount from Schedule B, line 47D.

Line 35c. Subtract line 35b from line 35a.

Line 36 – Total New Jersey Income Tax Withheld

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

Common forms include:

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

Do **not** include on this line:

- Tax paid on behalf of the nonresident estate or trust by partnership(s). Report these amounts in Part III of Schedule NJ-BUS-1;

- Estimated payments made in connection with a sale or transfer of real property in New Jersey. Report on line 33;
- Payments made by an S corporation on behalf of a nonresident/nonconsenting shareholder. Report on line 33.

Important: If a person received income in 2021 but died before filing a return, a New Jersey Income Tax return (Form NJ-1040 or Form NJ-1040NR) should be filed to report such income. Do not include on line 36 amounts withheld from income of a deceased taxpayer.

Line 37 – Total Payments and Credits

Add lines 33, 34c, 35c, and 36 and enter the total.

Line 38 – Balance of Tax Due

If line 32 is more than line 37, you have tax due. Subtract line 37 from line 32 and enter the result.

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

Note: If the amount on line 38 is more than \$400, you may want to increase your estimated payments.

Line 39 – Overpayment

If line 37 is more than line 32, you have an overpayment. Subtract line 32 from line 37 and enter the result.

Line 40 – Credit to 2022 Tax

Enter the amount of overpayment from line 39 you want to credit to 2022. This amount will reduce the refund.

Line 41 – Refund

Subtract line 40 from line 39 and enter the result.

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

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

Schedule A – Net Gains or Income From Disposition of Property

Report the estate’s or trust’s capital gains and income from the sale or exchange of property (both inside and

outside New Jersey). You can deduct the expenses of the sale and the basis in the property from the sales price. In general, when calculating the gain or loss, you will use the cost or adjusted basis that you used for federal purposes. However, if an interest in a partnership, sole proprietorship, or rental property was sold, you may be required to use a New Jersey adjusted basis. If shares in an S corporation were sold, you **must** use the New Jersey adjusted basis.

If the estate or trust sold or transferred real property in New Jersey and was required to make estimated tax payments in connection with the sale or transfer, include such payments on line 33. Enclose a copy of Form GIT/REP-1, Nonresident Seller’s Tax Declaration, or GIT/REP-2, Nonresident Seller’s Tax Prepayment Receipt, with the return.

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

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

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

Line 42 – List of Transactions

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

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

There is no distinction between active and passive losses for New Jersey purposes. You cannot carry back or carry forward such losses when reporting income on Form

NJ-1041. You can deduct federal passive losses in full in the year incurred against any gain within the same category of income, but only in the year that it occurred.

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

Line 43 – Capital Gains Distributions

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

Line 44 – Other Net Gains

Enter the net gains or income less net losses from disposition of property not included on lines 42 and 43.

Line 45 – Net Gains

Enter the total of lines 42, 43, and 44, netting gains with losses. Enter this amount on line 9. If zero or less, enter "0."

Schedule B – Beneficiaries' Shares of Income

Line 46 – Beneficiaries' Shares of Income

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

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

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

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

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

Grantor Trusts Only:

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

Line 46 – Beneficiaries' Shares of Income

Enter the name and address, state of residence, and Social Security number of the taxable grantor. In column A, enter the trust's gross income from line 14. For a New Jersey nonresident grantor, enter in column B the New Jersey source income included in the trust's gross income. If the grantor is a New Jersey resident, the total on line 47C should be listed on line 34a and on line 34c and can only be refunded to the nonresident trust. Enter the amount on line 47A on line 15. Line 16 (Total Income) should equal zero ("0").

Line 47A – Total Distributions to Beneficiaries

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

Line 47B – New Jersey Source Income Distributed

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

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

Line 47C – Tax Paid on Behalf of Estate or Trust by Partnerships and Distributed

Enter the total tax paid on behalf of the estate or trust by partnerships that was distributed to nonresident beneficiaries or grantor. Also enter this amount on line 34b.

Line 47D – Pass-Through Business Alternative Income Tax Credit Distributed

Enter the total Pass-Through Business Alternative Income Tax Credit that was distributed to the beneficiaries or the grantor. Also enter this amount on line 35b.

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

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

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

Line 48 – Income Properly Taxed by Both New Jersey and Other Jurisdiction

Enter the amount of income received during the tax year, after the deduction of the actual amount of income distributed or required to be distributed, that was subject to tax by another jurisdiction. Any income included on line 48 must also be included on line 49 since the income has to be taxed by both New Jersey and the other jurisdiction. Therefore, the amount on line 48 cannot be more than the amount on line 49. Do not combine the same income subject to tax by more than one jurisdiction.

Line 49 – Income Subject to Tax by New Jersey

Enter the amount of income reported on line 16.

Line 50 – Maximum Allowable Credit

Divide line 49 by line 48 and multiply the result by the New Jersey tax (line 26). This is the amount of maximum allowable credit.

Line 51 – Income Tax Paid to Other Jurisdiction

Enter the income or wage tax paid to the other jurisdiction on the income shown on line 48.

Line 52 – Credit Allowed

Enter the lesser of line 50 or line 51. Also enter this amount on line 27.

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

Schedule D – Allocation of Business Income to New Jersey

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

Schedule E – New Jersey Income of Nonresident Estates and Trusts

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

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

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

Income From New Jersey Sources (Lines 1–8)

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

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

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

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

Line 9 – Total Income From New Jersey Sources

Add lines 1 through 8 and enter the total.

Line 10 – New Jersey Source Income Distributed to Beneficiaries

Enter the amount from Schedule B, line 47B.

Line 11 – New Jersey Income

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

Signature

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

Paid Tax Preparer Information

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

Tax Preparers

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

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

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

How to Pay

The balance of tax due can be paid either electronically (e-check or credit card) or by check or money order. Payments must be postmarked or submitted electronically by the original due date to avoid penalty and interest charges. If you are paying a balance due for 2021 and also making an estimated tax payment for 2022, make a separate payment for each transaction. If the amount due is less than \$1, no payment is required.

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

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

Electronic Payments. Do not send in the payment voucher if you are paying electronically. When making your payment, you must enter the federal employer identification number and the date of the decedent’s death or

the date the trust was created or the account will not be properly credited.

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

Penalties, Interest, and Collection Fees

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

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

Where to Mail the Return

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

Mail Form NJ-1041 to:

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

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

Amended Return

File an amended return and pay any tax due if:

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

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

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

Privacy Act Notification

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

Schedule NJK-1

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

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

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

For a grantor trust, in Part I, Beneficiary or Grantor Information, enter the grantor's information and New Jersey residency status. In Part I, Estate or Trust Information, enter the grantor trust's information and New Jersey residency status. In Part III, Grantor's Share of Income, enter the grantor's income, gain, or loss by category as required to be reported for Gross Income Tax purposes. For a nonresident grantor, list the tax paid by partnership(s) on behalf of the trust from Schedule B, line 47C.

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

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

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

NJ-NR-A – Business Allocation Schedule

General Instructions

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

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

Section 1 – Business Locations

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

Section 2 – Average Values

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

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

Line 1 – Real Property Owned

Column A

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

Column B

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

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

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

Column B

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

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

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

Column B

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

Line 4 – Totals**Column A**

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

Column B

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

Section 3 – Business Allocation Percentage

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

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

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

Line 1b – Everywhere

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

Line 1c – Percentage in New Jersey

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

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

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

Line 2b – Everywhere

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

Line 2c – Percentage in New Jersey

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

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

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

Line 3b – Everywhere

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

Line 3c – Percentage in New Jersey

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

Line 4 – Sum of New Jersey Percentages

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

Line 5 – Business Allocation Percentage

Divide the total on line 4 by three and enter the result on line 5. Also enter this percentage on the appropriate line of the following returns:

- Part III, Form NJ-1040NR;
- Line 16b, Form NJ-1065;
- Schedule D, Form NJ-1041.

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

2021 New Jersey Tax Table

Use this table if your taxable income on line 23 is less than \$110,000. If your taxable income is \$110,000 or more, you must use the Tax Rate Schedule on page 28 of this booklet.

Example: Mr. Evans is filing a fiduciary return for his mother’s estate. The taxable income on line 23 of Form NJ-1041 is \$39,875. First he finds the \$39,850–\$39,900 income line. Next, he finds the column for “Your Tax Is:” and reads down the column. The amount shown where the income line meets the tax amount column is \$713. This is the tax amount to be entered on line 26 of Form NJ-1041 (nonresidents, line 24).

| If line 23 (Taxable Income) is— | | |
|------------------------------------|---------------|--------------|
| At Least | But Less Than | Your Tax is— |
| 39,800 | 39,850 | 711 |
| 39,850 | 39,900 | 713 |
| 39,900 | 39,950 | 715 |
| 39,950 | 40,000 | 717 |

2021 NEW JERSEY TAX TABLE (NJ-1041)

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

2021 NEW JERSEY TAX TABLE (NJ-1041)

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

2021 NEW JERSEY TAX TABLE (NJ-1041)

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

2021 NEW JERSEY TAX TABLE (NJ-1041)

| If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | |
|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|
| At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: |
| 35,000 | | | 38,000 | | | 41,000 | | | 44,000 | | | 47,000 | | |
| 35,000 | 35,050 | 543 | 38,000 | 38,050 | 648 | 41,000 | 41,050 | 774 | 44,000 | 44,050 | 940 | 47,000 | 47,050 | 1,106 |
| 35,050 | 35,100 | 545 | 38,050 | 38,100 | 650 | 41,050 | 41,100 | 777 | 44,050 | 44,100 | 943 | 47,050 | 47,100 | 1,108 |
| 35,100 | 35,150 | 547 | 38,100 | 38,150 | 652 | 41,100 | 41,150 | 780 | 44,100 | 44,150 | 945 | 47,100 | 47,150 | 1,111 |
| 35,150 | 35,200 | 549 | 38,150 | 38,200 | 654 | 41,150 | 41,200 | 782 | 44,150 | 44,200 | 948 | 47,150 | 47,200 | 1,114 |
| 35,200 | 35,250 | 550 | 38,200 | 38,250 | 655 | 41,200 | 41,250 | 785 | 44,200 | 44,250 | 951 | 47,200 | 47,250 | 1,117 |
| 35,250 | 35,300 | 552 | 38,250 | 38,300 | 657 | 41,250 | 41,300 | 788 | 44,250 | 44,300 | 954 | 47,250 | 47,300 | 1,119 |
| 35,300 | 35,350 | 554 | 38,300 | 38,350 | 659 | 41,300 | 41,350 | 791 | 44,300 | 44,350 | 956 | 47,300 | 47,350 | 1,122 |
| 35,350 | 35,400 | 556 | 38,350 | 38,400 | 661 | 41,350 | 41,400 | 793 | 44,350 | 44,400 | 959 | 47,350 | 47,400 | 1,125 |
| 35,400 | 35,450 | 557 | 38,400 | 38,450 | 662 | 41,400 | 41,450 | 796 | 44,400 | 44,450 | 962 | 47,400 | 47,450 | 1,128 |
| 35,450 | 35,500 | 559 | 38,450 | 38,500 | 664 | 41,450 | 41,500 | 799 | 44,450 | 44,500 | 965 | 47,450 | 47,500 | 1,130 |
| 35,500 | 35,550 | 561 | 38,500 | 38,550 | 666 | 41,500 | 41,550 | 802 | 44,500 | 44,550 | 968 | 47,500 | 47,550 | 1,133 |
| 35,550 | 35,600 | 563 | 38,550 | 38,600 | 668 | 41,550 | 41,600 | 805 | 44,550 | 44,600 | 970 | 47,550 | 47,600 | 1,136 |
| 35,600 | 35,650 | 564 | 38,600 | 38,650 | 669 | 41,600 | 41,650 | 807 | 44,600 | 44,650 | 973 | 47,600 | 47,650 | 1,139 |
| 35,650 | 35,700 | 566 | 38,650 | 38,700 | 671 | 41,650 | 41,700 | 810 | 44,650 | 44,700 | 976 | 47,650 | 47,700 | 1,142 |
| 35,700 | 35,750 | 568 | 38,700 | 38,750 | 673 | 41,700 | 41,750 | 813 | 44,700 | 44,750 | 979 | 47,700 | 47,750 | 1,144 |
| 35,750 | 35,800 | 570 | 38,750 | 38,800 | 675 | 41,750 | 41,800 | 816 | 44,750 | 44,800 | 981 | 47,750 | 47,800 | 1,147 |
| 35,800 | 35,850 | 571 | 38,800 | 38,850 | 676 | 41,800 | 41,850 | 818 | 44,800 | 44,850 | 984 | 47,800 | 47,850 | 1,150 |
| 35,850 | 35,900 | 573 | 38,850 | 38,900 | 678 | 41,850 | 41,900 | 821 | 44,850 | 44,900 | 987 | 47,850 | 47,900 | 1,153 |
| 35,900 | 35,950 | 575 | 38,900 | 38,950 | 680 | 41,900 | 41,950 | 824 | 44,900 | 44,950 | 990 | 47,900 | 47,950 | 1,155 |
| 35,950 | 36,000 | 577 | 38,950 | 39,000 | 682 | 41,950 | 42,000 | 827 | 44,950 | 45,000 | 992 | 47,950 | 48,000 | 1,158 |
| 36,000 | | | 39,000 | | | 42,000 | | | 45,000 | | | 48,000 | | |
| 36,000 | 36,050 | 578 | 39,000 | 39,050 | 683 | 42,000 | 42,050 | 829 | 45,000 | 45,050 | 995 | 48,000 | 48,050 | 1,161 |
| 36,050 | 36,100 | 580 | 39,050 | 39,100 | 685 | 42,050 | 42,100 | 832 | 45,050 | 45,100 | 998 | 48,050 | 48,100 | 1,164 |
| 36,100 | 36,150 | 582 | 39,100 | 39,150 | 687 | 42,100 | 42,150 | 835 | 45,100 | 45,150 | 1,001 | 48,100 | 48,150 | 1,166 |
| 36,150 | 36,200 | 584 | 39,150 | 39,200 | 689 | 42,150 | 42,200 | 838 | 45,150 | 45,200 | 1,003 | 48,150 | 48,200 | 1,169 |
| 36,200 | 36,250 | 585 | 39,200 | 39,250 | 690 | 42,200 | 42,250 | 840 | 45,200 | 45,250 | 1,006 | 48,200 | 48,250 | 1,172 |
| 36,250 | 36,300 | 587 | 39,250 | 39,300 | 692 | 42,250 | 42,300 | 843 | 45,250 | 45,300 | 1,009 | 48,250 | 48,300 | 1,175 |
| 36,300 | 36,350 | 589 | 39,300 | 39,350 | 694 | 42,300 | 42,350 | 846 | 45,300 | 45,350 | 1,012 | 48,300 | 48,350 | 1,177 |
| 36,350 | 36,400 | 591 | 39,350 | 39,400 | 696 | 42,350 | 42,400 | 849 | 45,350 | 45,400 | 1,014 | 48,350 | 48,400 | 1,180 |
| 36,400 | 36,450 | 592 | 39,400 | 39,450 | 697 | 42,400 | 42,450 | 851 | 45,400 | 45,450 | 1,017 | 48,400 | 48,450 | 1,183 |
| 36,450 | 36,500 | 594 | 39,450 | 39,500 | 699 | 42,450 | 42,500 | 854 | 45,450 | 45,500 | 1,020 | 48,450 | 48,500 | 1,186 |
| 36,500 | 36,550 | 596 | 39,500 | 39,550 | 701 | 42,500 | 42,550 | 857 | 45,500 | 45,550 | 1,023 | 48,500 | 48,550 | 1,189 |
| 36,550 | 36,600 | 598 | 39,550 | 39,600 | 703 | 42,550 | 42,600 | 860 | 45,550 | 45,600 | 1,026 | 48,550 | 48,600 | 1,191 |
| 36,600 | 36,650 | 599 | 39,600 | 39,650 | 704 | 42,600 | 42,650 | 863 | 45,600 | 45,650 | 1,028 | 48,600 | 48,650 | 1,194 |
| 36,650 | 36,700 | 601 | 39,650 | 39,700 | 706 | 42,650 | 42,700 | 865 | 45,650 | 45,700 | 1,031 | 48,650 | 48,700 | 1,197 |
| 36,700 | 36,750 | 603 | 39,700 | 39,750 | 708 | 42,700 | 42,750 | 868 | 45,700 | 45,750 | 1,034 | 48,700 | 48,750 | 1,200 |
| 36,750 | 36,800 | 605 | 39,750 | 39,800 | 710 | 42,750 | 42,800 | 871 | 45,750 | 45,800 | 1,037 | 48,750 | 48,800 | 1,202 |
| 36,800 | 36,850 | 606 | 39,800 | 39,850 | 711 | 42,800 | 42,850 | 874 | 45,800 | 45,850 | 1,039 | 48,800 | 48,850 | 1,205 |
| 36,850 | 36,900 | 608 | 39,850 | 39,900 | 713 | 42,850 | 42,900 | 876 | 45,850 | 45,900 | 1,042 | 48,850 | 48,900 | 1,208 |
| 36,900 | 36,950 | 610 | 39,900 | 39,950 | 715 | 42,900 | 42,950 | 879 | 45,900 | 45,950 | 1,045 | 48,900 | 48,950 | 1,211 |
| 36,950 | 37,000 | 612 | 39,950 | 40,000 | 717 | 42,950 | 43,000 | 882 | 45,950 | 46,000 | 1,048 | 48,950 | 49,000 | 1,213 |
| 37,000 | | | 40,000 | | | 43,000 | | | 46,000 | | | 49,000 | | |
| 37,000 | 37,050 | 613 | 40,000 | 40,050 | 719 | 43,000 | 43,050 | 885 | 46,000 | 46,050 | 1,050 | 49,000 | 49,050 | 1,216 |
| 37,050 | 37,100 | 615 | 40,050 | 40,100 | 722 | 43,050 | 43,100 | 887 | 46,050 | 46,100 | 1,053 | 49,050 | 49,100 | 1,219 |
| 37,100 | 37,150 | 617 | 40,100 | 40,150 | 724 | 43,100 | 43,150 | 890 | 46,100 | 46,150 | 1,056 | 49,100 | 49,150 | 1,222 |
| 37,150 | 37,200 | 619 | 40,150 | 40,200 | 727 | 43,150 | 43,200 | 893 | 46,150 | 46,200 | 1,059 | 49,150 | 49,200 | 1,224 |
| 37,200 | 37,250 | 620 | 40,200 | 40,250 | 730 | 43,200 | 43,250 | 896 | 46,200 | 46,250 | 1,061 | 49,200 | 49,250 | 1,227 |
| 37,250 | 37,300 | 622 | 40,250 | 40,300 | 733 | 43,250 | 43,300 | 898 | 46,250 | 46,300 | 1,064 | 49,250 | 49,300 | 1,230 |
| 37,300 | 37,350 | 624 | 40,300 | 40,350 | 735 | 43,300 | 43,350 | 901 | 46,300 | 46,350 | 1,067 | 49,300 | 49,350 | 1,233 |
| 37,350 | 37,400 | 626 | 40,350 | 40,400 | 738 | 43,350 | 43,400 | 904 | 46,350 | 46,400 | 1,070 | 49,350 | 49,400 | 1,235 |
| 37,400 | 37,450 | 627 | 40,400 | 40,450 | 741 | 43,400 | 43,450 | 907 | 46,400 | 46,450 | 1,072 | 49,400 | 49,450 | 1,238 |
| 37,450 | 37,500 | 629 | 40,450 | 40,500 | 744 | 43,450 | 43,500 | 909 | 46,450 | 46,500 | 1,075 | 49,450 | 49,500 | 1,241 |
| 37,500 | 37,550 | 631 | 40,500 | 40,550 | 747 | 43,500 | 43,550 | 912 | 46,500 | 46,550 | 1,078 | 49,500 | 49,550 | 1,244 |
| 37,550 | 37,600 | 633 | 40,550 | 40,600 | 749 | 43,550 | 43,600 | 915 | 46,550 | 46,600 | 1,081 | 49,550 | 49,600 | 1,247 |
| 37,600 | 37,650 | 634 | 40,600 | 40,650 | 752 | 43,600 | 43,650 | 918 | 46,600 | 46,650 | 1,084 | 49,600 | 49,650 | 1,249 |
| 37,650 | 37,700 | 636 | 40,650 | 40,700 | 755 | 43,650 | 43,700 | 921 | 46,650 | 46,700 | 1,086 | 49,650 | 49,700 | 1,252 |
| 37,700 | 37,750 | 638 | 40,700 | 40,750 | 758 | 43,700 | 43,750 | 923 | 46,700 | 46,750 | 1,089 | 49,700 | 49,750 | 1,255 |
| 37,750 | 37,800 | 640 | 40,750 | 40,800 | 760 | 43,750 | 43,800 | 926 | 46,750 | 46,800 | 1,092 | 49,750 | 49,800 | 1,258 |
| 37,800 | 37,850 | 641 | 40,800 | 40,850 | 763 | 43,800 | 43,850 | 929 | 46,800 | 46,850 | 1,095 | 49,800 | 49,850 | 1,260 |
| 37,850 | 37,900 | 643 | 40,850 | 40,900 | 766 | 43,850 | 43,900 | 932 | 46,850 | 46,900 | 1,097 | 49,850 | 49,900 | 1,263 |
| 37,900 | 37,950 | 645 | 40,900 | 40,950 | 769 | 43,900 | 43,950 | 934 | 46,900 | 46,950 | 1,100 | 49,900 | 49,950 | 1,266 |
| 37,950 | 38,000 | 647 | 40,950 | 41,000 | 771 | 43,950 | 44,000 | 937 | 46,950 | 47,000 | 1,103 | 49,950 | 50,000 | 1,269 |

2021 NEW JERSEY TAX TABLE (NJ-1041)

| If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | |
|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|
| At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: |
| 50,000 | | | 53,000 | | | 56,000 | | | 59,000 | | | 62,000 | | |
| 50,000 | 50,050 | 1,271 | 53,000 | 53,050 | 1,437 | 56,000 | 56,050 | 1,603 | 59,000 | 59,050 | 1,769 | 62,000 | 62,050 | 1,934 |
| 50,050 | 50,100 | 1,274 | 53,050 | 53,100 | 1,440 | 56,050 | 56,100 | 1,606 | 59,050 | 59,100 | 1,771 | 62,050 | 62,100 | 1,937 |
| 50,100 | 50,150 | 1,277 | 53,100 | 53,150 | 1,443 | 56,100 | 56,150 | 1,608 | 59,100 | 59,150 | 1,774 | 62,100 | 62,150 | 1,940 |
| 50,150 | 50,200 | 1,280 | 53,150 | 53,200 | 1,445 | 56,150 | 56,200 | 1,611 | 59,150 | 59,200 | 1,777 | 62,150 | 62,200 | 1,943 |
| 50,200 | 50,250 | 1,282 | 53,200 | 53,250 | 1,448 | 56,200 | 56,250 | 1,614 | 59,200 | 59,250 | 1,780 | 62,200 | 62,250 | 1,945 |
| 50,250 | 50,300 | 1,285 | 53,250 | 53,300 | 1,451 | 56,250 | 56,300 | 1,617 | 59,250 | 59,300 | 1,782 | 62,250 | 62,300 | 1,948 |
| 50,300 | 50,350 | 1,288 | 53,300 | 53,350 | 1,454 | 56,300 | 56,350 | 1,619 | 59,300 | 59,350 | 1,785 | 62,300 | 62,350 | 1,951 |
| 50,350 | 50,400 | 1,291 | 53,350 | 53,400 | 1,456 | 56,350 | 56,400 | 1,622 | 59,350 | 59,400 | 1,788 | 62,350 | 62,400 | 1,954 |
| 50,400 | 50,450 | 1,293 | 53,400 | 53,450 | 1,459 | 56,400 | 56,450 | 1,625 | 59,400 | 59,450 | 1,791 | 62,400 | 62,450 | 1,956 |
| 50,450 | 50,500 | 1,296 | 53,450 | 53,500 | 1,462 | 56,450 | 56,500 | 1,628 | 59,450 | 59,500 | 1,793 | 62,450 | 62,500 | 1,959 |
| 50,500 | 50,550 | 1,299 | 53,500 | 53,550 | 1,465 | 56,500 | 56,550 | 1,631 | 59,500 | 59,550 | 1,796 | 62,500 | 62,550 | 1,962 |
| 50,550 | 50,600 | 1,302 | 53,550 | 53,600 | 1,468 | 56,550 | 56,600 | 1,633 | 59,550 | 59,600 | 1,799 | 62,550 | 62,600 | 1,965 |
| 50,600 | 50,650 | 1,305 | 53,600 | 53,650 | 1,470 | 56,600 | 56,650 | 1,636 | 59,600 | 59,650 | 1,802 | 62,600 | 62,650 | 1,968 |
| 50,650 | 50,700 | 1,307 | 53,650 | 53,700 | 1,473 | 56,650 | 56,700 | 1,639 | 59,650 | 59,700 | 1,805 | 62,650 | 62,700 | 1,970 |
| 50,700 | 50,750 | 1,310 | 53,700 | 53,750 | 1,476 | 56,700 | 56,750 | 1,642 | 59,700 | 59,750 | 1,807 | 62,700 | 62,750 | 1,973 |
| 50,750 | 50,800 | 1,313 | 53,750 | 53,800 | 1,479 | 56,750 | 56,800 | 1,644 | 59,750 | 59,800 | 1,810 | 62,750 | 62,800 | 1,976 |
| 50,800 | 50,850 | 1,316 | 53,800 | 53,850 | 1,481 | 56,800 | 56,850 | 1,647 | 59,800 | 59,850 | 1,813 | 62,800 | 62,850 | 1,979 |
| 50,850 | 50,900 | 1,318 | 53,850 | 53,900 | 1,484 | 56,850 | 56,900 | 1,650 | 59,850 | 59,900 | 1,816 | 62,850 | 62,900 | 1,981 |
| 50,900 | 50,950 | 1,321 | 53,900 | 53,950 | 1,487 | 56,900 | 56,950 | 1,653 | 59,900 | 59,950 | 1,818 | 62,900 | 62,950 | 1,984 |
| 50,950 | 51,000 | 1,324 | 53,950 | 54,000 | 1,490 | 56,950 | 57,000 | 1,655 | 59,950 | 60,000 | 1,821 | 62,950 | 63,000 | 1,987 |
| 51,000 | | | 54,000 | | | 57,000 | | | 60,000 | | | 63,000 | | |
| 51,000 | 51,050 | 1,327 | 54,000 | 54,050 | 1,492 | 57,000 | 57,050 | 1,658 | 60,000 | 60,050 | 1,824 | 63,000 | 63,050 | 1,990 |
| 51,050 | 51,100 | 1,329 | 54,050 | 54,100 | 1,495 | 57,050 | 57,100 | 1,661 | 60,050 | 60,100 | 1,827 | 63,050 | 63,100 | 1,992 |
| 51,100 | 51,150 | 1,332 | 54,100 | 54,150 | 1,498 | 57,100 | 57,150 | 1,664 | 60,100 | 60,150 | 1,829 | 63,100 | 63,150 | 1,995 |
| 51,150 | 51,200 | 1,335 | 54,150 | 54,200 | 1,501 | 57,150 | 57,200 | 1,666 | 60,150 | 60,200 | 1,832 | 63,150 | 63,200 | 1,998 |
| 51,200 | 51,250 | 1,338 | 54,200 | 54,250 | 1,503 | 57,200 | 57,250 | 1,669 | 60,200 | 60,250 | 1,835 | 63,200 | 63,250 | 2,001 |
| 51,250 | 51,300 | 1,340 | 54,250 | 54,300 | 1,506 | 57,250 | 57,300 | 1,672 | 60,250 | 60,300 | 1,838 | 63,250 | 63,300 | 2,003 |
| 51,300 | 51,350 | 1,343 | 54,300 | 54,350 | 1,509 | 57,300 | 57,350 | 1,675 | 60,300 | 60,350 | 1,840 | 63,300 | 63,350 | 2,006 |
| 51,350 | 51,400 | 1,346 | 54,350 | 54,400 | 1,512 | 57,350 | 57,400 | 1,677 | 60,350 | 60,400 | 1,843 | 63,350 | 63,400 | 2,009 |
| 51,400 | 51,450 | 1,349 | 54,400 | 54,450 | 1,514 | 57,400 | 57,450 | 1,680 | 60,400 | 60,450 | 1,846 | 63,400 | 63,450 | 2,012 |
| 51,450 | 51,500 | 1,351 | 54,450 | 54,500 | 1,517 | 57,450 | 57,500 | 1,683 | 60,450 | 60,500 | 1,849 | 63,450 | 63,500 | 2,014 |
| 51,500 | 51,550 | 1,354 | 54,500 | 54,550 | 1,520 | 57,500 | 57,550 | 1,686 | 60,500 | 60,550 | 1,852 | 63,500 | 63,550 | 2,017 |
| 51,550 | 51,600 | 1,357 | 54,550 | 54,600 | 1,523 | 57,550 | 57,600 | 1,689 | 60,550 | 60,600 | 1,854 | 63,550 | 63,600 | 2,020 |
| 51,600 | 51,650 | 1,360 | 54,600 | 54,650 | 1,526 | 57,600 | 57,650 | 1,691 | 60,600 | 60,650 | 1,857 | 63,600 | 63,650 | 2,023 |
| 51,650 | 51,700 | 1,363 | 54,650 | 54,700 | 1,528 | 57,650 | 57,700 | 1,694 | 60,650 | 60,700 | 1,860 | 63,650 | 63,700 | 2,026 |
| 51,700 | 51,750 | 1,365 | 54,700 | 54,750 | 1,531 | 57,700 | 57,750 | 1,697 | 60,700 | 60,750 | 1,863 | 63,700 | 63,750 | 2,028 |
| 51,750 | 51,800 | 1,368 | 54,750 | 54,800 | 1,534 | 57,750 | 57,800 | 1,700 | 60,750 | 60,800 | 1,865 | 63,750 | 63,800 | 2,031 |
| 51,800 | 51,850 | 1,371 | 54,800 | 54,850 | 1,537 | 57,800 | 57,850 | 1,702 | 60,800 | 60,850 | 1,868 | 63,800 | 63,850 | 2,034 |
| 51,850 | 51,900 | 1,374 | 54,850 | 54,900 | 1,539 | 57,850 | 57,900 | 1,705 | 60,850 | 60,900 | 1,871 | 63,850 | 63,900 | 2,037 |
| 51,900 | 51,950 | 1,376 | 54,900 | 54,950 | 1,542 | 57,900 | 57,950 | 1,708 | 60,900 | 60,950 | 1,874 | 63,900 | 63,950 | 2,039 |
| 51,950 | 52,000 | 1,379 | 54,950 | 55,000 | 1,545 | 57,950 | 58,000 | 1,711 | 60,950 | 61,000 | 1,876 | 63,950 | 64,000 | 2,042 |
| 52,000 | | | 55,000 | | | 58,000 | | | 61,000 | | | 64,000 | | |
| 52,000 | 52,050 | 1,382 | 55,000 | 55,050 | 1,548 | 58,000 | 58,050 | 1,713 | 61,000 | 61,050 | 1,879 | 64,000 | 64,050 | 2,045 |
| 52,050 | 52,100 | 1,385 | 55,050 | 55,100 | 1,550 | 58,050 | 58,100 | 1,716 | 61,050 | 61,100 | 1,882 | 64,050 | 64,100 | 2,048 |
| 52,100 | 52,150 | 1,387 | 55,100 | 55,150 | 1,553 | 58,100 | 58,150 | 1,719 | 61,100 | 61,150 | 1,885 | 64,100 | 64,150 | 2,050 |
| 52,150 | 52,200 | 1,390 | 55,150 | 55,200 | 1,556 | 58,150 | 58,200 | 1,722 | 61,150 | 61,200 | 1,887 | 64,150 | 64,200 | 2,053 |
| 52,200 | 52,250 | 1,393 | 55,200 | 55,250 | 1,559 | 58,200 | 58,250 | 1,724 | 61,200 | 61,250 | 1,890 | 64,200 | 64,250 | 2,056 |
| 52,250 | 52,300 | 1,396 | 55,250 | 55,300 | 1,561 | 58,250 | 58,300 | 1,727 | 61,250 | 61,300 | 1,893 | 64,250 | 64,300 | 2,059 |
| 52,300 | 52,350 | 1,398 | 55,300 | 55,350 | 1,564 | 58,300 | 58,350 | 1,730 | 61,300 | 61,350 | 1,896 | 64,300 | 64,350 | 2,061 |
| 52,350 | 52,400 | 1,401 | 55,350 | 55,400 | 1,567 | 58,350 | 58,400 | 1,733 | 61,350 | 61,400 | 1,898 | 64,350 | 64,400 | 2,064 |
| 52,400 | 52,450 | 1,404 | 55,400 | 55,450 | 1,570 | 58,400 | 58,450 | 1,735 | 61,400 | 61,450 | 1,901 | 64,400 | 64,450 | 2,067 |
| 52,450 | 52,500 | 1,407 | 55,450 | 55,500 | 1,572 | 58,450 | 58,500 | 1,738 | 61,450 | 61,500 | 1,904 | 64,450 | 64,500 | 2,070 |
| 52,500 | 52,550 | 1,410 | 55,500 | 55,550 | 1,575 | 58,500 | 58,550 | 1,741 | 61,500 | 61,550 | 1,907 | 64,500 | 64,550 | 2,073 |
| 52,550 | 52,600 | 1,412 | 55,550 | 55,600 | 1,578 | 58,550 | 58,600 | 1,744 | 61,550 | 61,600 | 1,910 | 64,550 | 64,600 | 2,075 |
| 52,600 | 52,650 | 1,415 | 55,600 | 55,650 | 1,581 | 58,600 | 58,650 | 1,747 | 61,600 | 61,650 | 1,912 | 64,600 | 64,650 | 2,078 |
| 52,650 | 52,700 | 1,418 | 55,650 | 55,700 | 1,584 | 58,650 | 58,700 | 1,749 | 61,650 | 61,700 | 1,915 | 64,650 | 64,700 | 2,081 |
| 52,700 | 52,750 | 1,421 | 55,700 | 55,750 | 1,586 | 58,700 | 58,750 | 1,752 | 61,700 | 61,750 | 1,918 | 64,700 | 64,750 | 2,084 |
| 52,750 | 52,800 | 1,423 | 55,750 | 55,800 | 1,589 | 58,750 | 58,800 | 1,755 | 61,750 | 61,800 | 1,921 | 64,750 | 64,800 | 2,086 |
| 52,800 | 52,850 | 1,426 | 55,800 | 55,850 | 1,592 | 58,800 | 58,850 | 1,758 | 61,800 | 61,850 | 1,923 | 64,800 | 64,850 | 2,089 |
| 52,850 | 52,900 | 1,429 | 55,850 | 55,900 | 1,595 | 58,850 | 58,900 | 1,760 | 61,850 | 61,900 | 1,926 | 64,850 | 64,900 | 2,092 |
| 52,900 | 52,950 | 1,432 | 55,900 | 55,950 | 1,597 | 58,900 | 58,950 | 1,763 | 61,900 | 61,950 | 1,929 | 64,900 | 64,950 | 2,095 |
| 52,950 | 53,000 | 1,434 | 55,950 | 56,000 | 1,600 | 58,950 | 59,000 | 1,766 | 61,950 | 62,000 | 1,932 | 64,950 | 65,000 | 2,097 |

2021 NEW JERSEY TAX TABLE (NJ-1041)

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

2021 NEW JERSEY TAX TABLE (NJ-1041)

| If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | | If Line 23 (New Jersey Taxable Income) Is — | | |
|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|---|---------------------|--------------------|
| At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: | At Least | But Less Than | Your Tax Is: |
| 80,000 | | | 83,000 | | | 86,000 | | | 89,000 | | | 92,000 | | |
| 80,000 | 80,050 | 2,971 | 83,000 | 83,050 | 3,162 | 86,000 | 86,050 | 3,354 | 89,000 | 89,050 | 3,545 | 92,000 | 92,050 | 3,736 |
| 80,050 | 80,100 | 2,975 | 83,050 | 83,100 | 3,166 | 86,050 | 86,100 | 3,357 | 89,050 | 89,100 | 3,548 | 92,050 | 92,100 | 3,739 |
| 80,100 | 80,150 | 2,978 | 83,100 | 83,150 | 3,169 | 86,100 | 86,150 | 3,360 | 89,100 | 89,150 | 3,551 | 92,100 | 92,150 | 3,742 |
| 80,150 | 80,200 | 2,981 | 83,150 | 83,200 | 3,172 | 86,150 | 86,200 | 3,363 | 89,150 | 89,200 | 3,554 | 92,150 | 92,200 | 3,745 |
| 80,200 | 80,250 | 2,984 | 83,200 | 83,250 | 3,175 | 86,200 | 86,250 | 3,366 | 89,200 | 89,250 | 3,557 | 92,200 | 92,250 | 3,748 |
| 80,250 | 80,300 | 2,987 | 83,250 | 83,300 | 3,178 | 86,250 | 86,300 | 3,369 | 89,250 | 89,300 | 3,561 | 92,250 | 92,300 | 3,752 |
| 80,300 | 80,350 | 2,990 | 83,300 | 83,350 | 3,182 | 86,300 | 86,350 | 3,373 | 89,300 | 89,350 | 3,564 | 92,300 | 92,350 | 3,755 |
| 80,350 | 80,400 | 2,994 | 83,350 | 83,400 | 3,185 | 86,350 | 86,400 | 3,376 | 89,350 | 89,400 | 3,567 | 92,350 | 92,400 | 3,758 |
| 80,400 | 80,450 | 2,997 | 83,400 | 83,450 | 3,188 | 86,400 | 86,450 | 3,379 | 89,400 | 89,450 | 3,570 | 92,400 | 92,450 | 3,761 |
| 80,450 | 80,500 | 3,000 | 83,450 | 83,500 | 3,191 | 86,450 | 86,500 | 3,382 | 89,450 | 89,500 | 3,573 | 92,450 | 92,500 | 3,764 |
| 80,500 | 80,550 | 3,003 | 83,500 | 83,550 | 3,194 | 86,500 | 86,550 | 3,385 | 89,500 | 89,550 | 3,576 | 92,500 | 92,550 | 3,768 |
| 80,550 | 80,600 | 3,006 | 83,550 | 83,600 | 3,197 | 86,550 | 86,600 | 3,389 | 89,550 | 89,600 | 3,580 | 92,550 | 92,600 | 3,771 |
| 80,600 | 80,650 | 3,010 | 83,600 | 83,650 | 3,201 | 86,600 | 86,650 | 3,392 | 89,600 | 89,650 | 3,583 | 92,600 | 92,650 | 3,774 |
| 80,650 | 80,700 | 3,013 | 83,650 | 83,700 | 3,204 | 86,650 | 86,700 | 3,395 | 89,650 | 89,700 | 3,586 | 92,650 | 92,700 | 3,777 |
| 80,700 | 80,750 | 3,016 | 83,700 | 83,750 | 3,207 | 86,700 | 86,750 | 3,398 | 89,700 | 89,750 | 3,589 | 92,700 | 92,750 | 3,780 |
| 80,750 | 80,800 | 3,019 | 83,750 | 83,800 | 3,210 | 86,750 | 86,800 | 3,401 | 89,750 | 89,800 | 3,592 | 92,750 | 92,800 | 3,784 |
| 80,800 | 80,850 | 3,022 | 83,800 | 83,850 | 3,213 | 86,800 | 86,850 | 3,405 | 89,800 | 89,850 | 3,596 | 92,800 | 92,850 | 3,787 |
| 80,850 | 80,900 | 3,025 | 83,850 | 83,900 | 3,217 | 86,850 | 86,900 | 3,408 | 89,850 | 89,900 | 3,599 | 92,850 | 92,900 | 3,790 |
| 80,900 | 80,950 | 3,029 | 83,900 | 83,950 | 3,220 | 86,900 | 86,950 | 3,411 | 89,900 | 89,950 | 3,602 | 92,900 | 92,950 | 3,793 |
| 80,950 | 81,000 | 3,032 | 83,950 | 84,000 | 3,223 | 86,950 | 87,000 | 3,414 | 89,950 | 90,000 | 3,605 | 92,950 | 93,000 | 3,796 |
| 81,000 | | | 84,000 | | | 87,000 | | | 90,000 | | | 93,000 | | |
| 81,000 | 81,050 | 3,035 | 84,000 | 84,050 | 3,226 | 87,000 | 87,050 | 3,417 | 90,000 | 90,050 | 3,608 | 93,000 | 93,050 | 3,799 |
| 81,050 | 81,100 | 3,038 | 84,050 | 84,100 | 3,229 | 87,050 | 87,100 | 3,420 | 90,050 | 90,100 | 3,612 | 93,050 | 93,100 | 3,803 |
| 81,100 | 81,150 | 3,041 | 84,100 | 84,150 | 3,233 | 87,100 | 87,150 | 3,424 | 90,100 | 90,150 | 3,615 | 93,100 | 93,150 | 3,806 |
| 81,150 | 81,200 | 3,045 | 84,150 | 84,200 | 3,236 | 87,150 | 87,200 | 3,427 | 90,150 | 90,200 | 3,618 | 93,150 | 93,200 | 3,809 |
| 81,200 | 81,250 | 3,048 | 84,200 | 84,250 | 3,239 | 87,200 | 87,250 | 3,430 | 90,200 | 90,250 | 3,621 | 93,200 | 93,250 | 3,812 |
| 81,250 | 81,300 | 3,051 | 84,250 | 84,300 | 3,242 | 87,250 | 87,300 | 3,433 | 90,250 | 90,300 | 3,624 | 93,250 | 93,300 | 3,815 |
| 81,300 | 81,350 | 3,054 | 84,300 | 84,350 | 3,245 | 87,300 | 87,350 | 3,436 | 90,300 | 90,350 | 3,627 | 93,300 | 93,350 | 3,819 |
| 81,350 | 81,400 | 3,057 | 84,350 | 84,400 | 3,248 | 87,350 | 87,400 | 3,440 | 90,350 | 90,400 | 3,631 | 93,350 | 93,400 | 3,822 |
| 81,400 | 81,450 | 3,061 | 84,400 | 84,450 | 3,252 | 87,400 | 87,450 | 3,443 | 90,400 | 90,450 | 3,634 | 93,400 | 93,450 | 3,825 |
| 81,450 | 81,500 | 3,064 | 84,450 | 84,500 | 3,255 | 87,450 | 87,500 | 3,446 | 90,450 | 90,500 | 3,637 | 93,450 | 93,500 | 3,828 |
| 81,500 | 81,550 | 3,067 | 84,500 | 84,550 | 3,258 | 87,500 | 87,550 | 3,449 | 90,500 | 90,550 | 3,640 | 93,500 | 93,550 | 3,831 |
| 81,550 | 81,600 | 3,070 | 84,550 | 84,600 | 3,261 | 87,550 | 87,600 | 3,452 | 90,550 | 90,600 | 3,643 | 93,550 | 93,600 | 3,834 |
| 81,600 | 81,650 | 3,073 | 84,600 | 84,650 | 3,264 | 87,600 | 87,650 | 3,455 | 90,600 | 90,650 | 3,647 | 93,600 | 93,650 | 3,838 |
| 81,650 | 81,700 | 3,076 | 84,650 | 84,700 | 3,268 | 87,650 | 87,700 | 3,459 | 90,650 | 90,700 | 3,650 | 93,650 | 93,700 | 3,841 |
| 81,700 | 81,750 | 3,080 | 84,700 | 84,750 | 3,271 | 87,700 | 87,750 | 3,462 | 90,700 | 90,750 | 3,653 | 93,700 | 93,750 | 3,844 |
| 81,750 | 81,800 | 3,083 | 84,750 | 84,800 | 3,274 | 87,750 | 87,800 | 3,465 | 90,750 | 90,800 | 3,656 | 93,750 | 93,800 | 3,847 |
| 81,800 | 81,850 | 3,086 | 84,800 | 84,850 | 3,277 | 87,800 | 87,850 | 3,468 | 90,800 | 90,850 | 3,659 | 93,800 | 93,850 | 3,850 |
| 81,850 | 81,900 | 3,089 | 84,850 | 84,900 | 3,280 | 87,850 | 87,900 | 3,471 | 90,850 | 90,900 | 3,662 | 93,850 | 93,900 | 3,854 |
| 81,900 | 81,950 | 3,092 | 84,900 | 84,950 | 3,283 | 87,900 | 87,950 | 3,475 | 90,900 | 90,950 | 3,666 | 93,900 | 93,950 | 3,857 |
| 81,950 | 82,000 | 3,096 | 84,950 | 85,000 | 3,287 | 87,950 | 88,000 | 3,478 | 90,950 | 91,000 | 3,669 | 93,950 | 94,000 | 3,860 |
| 82,000 | | | 85,000 | | | 88,000 | | | 91,000 | | | 94,000 | | |
| 82,000 | 82,050 | 3,099 | 85,000 | 85,050 | 3,290 | 88,000 | 88,050 | 3,481 | 91,000 | 91,050 | 3,672 | 94,000 | 94,050 | 3,863 |
| 82,050 | 82,100 | 3,102 | 85,050 | 85,100 | 3,293 | 88,050 | 88,100 | 3,484 | 91,050 | 91,100 | 3,675 | 94,050 | 94,100 | 3,866 |
| 82,100 | 82,150 | 3,105 | 85,100 | 85,150 | 3,296 | 88,100 | 88,150 | 3,487 | 91,100 | 91,150 | 3,678 | 94,100 | 94,150 | 3,870 |
| 82,150 | 82,200 | 3,108 | 85,150 | 85,200 | 3,299 | 88,150 | 88,200 | 3,490 | 91,150 | 91,200 | 3,682 | 94,150 | 94,200 | 3,873 |
| 82,200 | 82,250 | 3,111 | 85,200 | 85,250 | 3,303 | 88,200 | 88,250 | 3,494 | 91,200 | 91,250 | 3,685 | 94,200 | 94,250 | 3,876 |
| 82,250 | 82,300 | 3,115 | 85,250 | 85,300 | 3,306 | 88,250 | 88,300 | 3,497 | 91,250 | 91,300 | 3,688 | 94,250 | 94,300 | 3,879 |
| 82,300 | 82,350 | 3,118 | 85,300 | 85,350 | 3,309 | 88,300 | 88,350 | 3,500 | 91,300 | 91,350 | 3,691 | 94,300 | 94,350 | 3,882 |
| 82,350 | 82,400 | 3,121 | 85,350 | 85,400 | 3,312 | 88,350 | 88,400 | 3,503 | 91,350 | 91,400 | 3,694 | 94,350 | 94,400 | 3,885 |
| 82,400 | 82,450 | 3,124 | 85,400 | 85,450 | 3,315 | 88,400 | 88,450 | 3,506 | 91,400 | 91,450 | 3,698 | 94,400 | 94,450 | 3,889 |
| 82,450 | 82,500 | 3,127 | 85,450 | 85,500 | 3,319 | 88,450 | 88,500 | 3,510 | 91,450 | 91,500 | 3,701 | 94,450 | 94,500 | 3,892 |
| 82,500 | 82,550 | 3,131 | 85,500 | 85,550 | 3,322 | 88,500 | 88,550 | 3,513 | 91,500 | 91,550 | 3,704 | 94,500 | 94,550 | 3,895 |
| 82,550 | 82,600 | 3,134 | 85,550 | 85,600 | 3,325 | 88,550 | 88,600 | 3,516 | 91,550 | 91,600 | 3,707 | 94,550 | 94,600 | 3,898 |
| 82,600 | 82,650 | 3,137 | 85,600 | 85,650 | 3,328 | 88,600 | 88,650 | 3,519 | 91,600 | 91,650 | 3,710 | 94,600 | 94,650 | 3,901 |
| 82,650 | 82,700 | 3,140 | 85,650 | 85,700 | 3,331 | 88,650 | 88,700 | 3,522 | 91,650 | 91,700 | 3,713 | 94,650 | 94,700 | 3,905 |
| 82,700 | 82,750 | 3,143 | 85,700 | 85,750 | 3,334 | 88,700 | 88,750 | 3,526 | 91,700 | 91,750 | 3,717 | 94,700 | 94,750 | 3,908 |
| 82,750 | 82,800 | 3,147 | 85,750 | 85,800 | 3,338 | 88,750 | 88,800 | 3,529 | 91,750 | 91,800 | 3,720 | 94,750 | 94,800 | 3,911 |
| 82,800 | 82,850 | 3,150 | 85,800 | 85,850 | 3,341 | 88,800 | 88,850 | 3,532 | 91,800 | 91,850 | 3,723 | 94,800 | 94,850 | 3,914 |
| 82,850 | 82,900 | 3,153 | 85,850 | 85,900 | 3,344 | 88,850 | 88,900 | 3,535 | 91,850 | 91,900 | 3,726 | 94,850 | 94,900 | 3,917 |
| 82,900 | 82,950 | 3,156 | 85,900 | 85,950 | 3,347 | 88,900 | 88,950 | 3,538 | 91,900 | 91,950 | 3,729 | 94,900 | 94,950 | 3,920 |
| 82,950 | 83,000 | 3,159 | 85,950 | 86,000 | 3,350 | 88,950 | 89,000 | 3,541 | 91,950 | 92,000 | 3,733 | 94,950 | 95,000 | 3,924 |

2021 NEW JERSEY TAX TABLE (NJ-1041)

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

2021 New Jersey Tax Rate Schedule

| If Taxable Income (line 23) is: | | STEP 1 Enter Your Line 23 | STEP 2 Multiply Your Line 23 by: | = | STEP 3 Subtract | = | Your Tax |
|---------------------------------|--------------|---------------------------------|--|---|--------------------|---|----------|
| Over | But not over | | | | | | |
| \$ 0 | \$ 20,000 | | × .014 | = | – \$ 0 | = | |
| \$ 20,000 | \$ 35,000 | | × .0175 | = | – \$ 70.00 | = | |
| \$ 35,000 | \$ 40,000 | | × .035 | = | – \$ 682.50 | = | |
| \$ 40,000 | \$ 75,000 | | × .05525 | = | – \$ 1,492.50 | = | |
| \$ 75,000 | \$ 500,000 | | × .0637 | = | – \$ 2,126.25 | = | |
| \$ 500,000 | \$1,000,000 | | × .0897 | = | – \$15,126.25 | = | |
| \$ 1,000,000 | and over | | × .1075 | = | – \$32,926.25 | = | |

NJ TaxTalk

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

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

TaxTalk — Topic Codes

NJ INCOME TAX INFORMATION FOR INDIVIDUALS

Filing Your New Jersey Return

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

- 115 Nonresidents: Estimated Tax on Income From the Sale or Transfer of New Jersey Real Estate
- 116 Mailing Your Return With Refunds or No Tax Due
- 118 Mailing Your Return With Payments Due
- 119 Mailing Your Property Tax Credit Application Only (Without NJ-1040 Tax Returns)
- 120 How to Pay

Completing Your New Jersey Return

- 121 Social Security Number
- 122 Filing Status
- 123 Civil Union Partners
- 124 Part-Year Residents
- 128 Deceased Taxpayers
- 130 Personal Exemptions
- 131 Domestic Partnership Exemption
- 132 Dependent Exemptions
- 133 Dependents Attending Colleges Exemptions

- 134 New Jersey Earned Income Tax Credit
- 135 Property Tax Deduction or Credit
- 136 Deductions
- 138 Reporting Wages
- 140 Nontaxable Income
- 142 Reporting Capital Gain Income
- 143 Reporting a Gain From the Sale of a Principal Residence (Main Home)
- 144 Reporting Net Profits From Your Business
- 145 Reporting Distributive Share of Partnership Income
- 146 Reporting Net Pro Rata Share of S Corporation Income
- 147 Use Tax Due on Out-of-State Purchases
- 148 Withholdings and Payments
- 150 Claiming Credit for Income or Wage Tax Paid to Another Jurisdiction
- 152 Claiming Excess Unemployment and Disability

Pension and IRA Information

- 154 Pension Income
- 156 Pension Exclusion
- 157 Employer Post-Retirement Contributions to Section 403(b) Plan
- 158 IRA Distributions
- 160 Establishing Your Roth IRA
- 162 Qualified Distributions From a Roth IRA
- 164 Nonqualified Distributions From a Roth IRA

NJ PROPERTY TAX RELIEF PROGRAMS**Homestead Benefit**

- 228 General Information on the Homestead Benefit for Homeowners
- 231 Homestead Benefit Amounts for Homeowners
- 233 How to Check the Status of Your Homestead Benefit

Senior Freeze/Property Tax Reimbursement

- 216 General Information on the Senior Freeze/Property Tax Reimbursement
- 218 Eligibility Requirements
- 220 How to Apply for a Senior Freeze/Property Tax Reimbursement

Property Tax Deduction or Credit

- 224 General Information on the Property Tax Deduction or Credit

PAPERLESS FILING PROGRAMS**Online Income Tax Filing and Federal/State E-File**

- 300 Online Income Tax Filing and Federal/State E-File

NJ TAX AND FEE INFORMATION FOR BUSINESSES**Business Registration**

- 400 Starting a Business in New Jersey
- 401 How to File Taxes and Fees by Phone or Online
- 402 Small Business Workshops
- 404 Electing S Corporation Status
- 410 Ending Your Tax Registration in New Jersey

Income Tax Withholding Information for Businesses

- 412 Reporting and Remitting NJ Income Tax Withheld
- 414 Reconciling Tax Withheld With Form NJ-W-3
- 416 Employee's Withholding Allowance Certificates, Forms W-4 and NJ-W-4
- 420 Withholding New Jersey Income Taxes
- 421 Withholding New Jersey Income Taxes for Contractor Services
- 422 Penalties, Interest & Collection Fees

Sales and Use Tax Information for Businesses

- 424 Collecting Sales Tax
- 426 Use Tax
- 428 Annual Use Tax
- 429 New Jersey Sales and Use Tax EZ File Systems for Filing Forms ST-50/ST-51
- 430 Filing Forms ST-50/ST-51
- 432 Pay Your Taxes Electronically
- 434 Penalties, Interest & Collection Fees
- 442 Urban Enterprise Zone

Lease and Rental Information for Businesses

- 444 Lease and Rental Transactions
- 448 Domestic Security Fee

Other Fees and Taxes

- 449 9-1-1 System and Emergency Response Fee
- 454 Domestic Security Fee
- 456 Hotel/Motel State Occupancy Fee and Municipal Occupancy Tax
- 458 Litter Control Fee
- 459 Motor Vehicle Tire Fee

CORPORATIONS & PARTNERSHIPS**Corporations**

- 501 Starting a Corporation
- 502 Filing Responsibilities
- 503 Consequences of Not Dissolving a Corporation
- 504 Tax Rates and Accounting Periods
- 506 Electing S Corporation Status

Partnerships

- 508 Partnership Information
- 510 Partnership Filing Requirements
- 511 Prepayment of Partnership Filing Fee

INFORMATION FOR INDIVIDUALS ON SALES & USE TAX AND STATE FEES**General Information on Sales and Use Tax for Individuals**

- 600 General Information on Sales and Use Tax for Individuals

Out-of-State Purchases

- 602 Out-of-State Purchases

Taxability of Leases and Rentals

- 608 Taxability of Leases and Rentals

Other Fees and Taxes

- 609 9-1-1 System and Emergency Response Fee
- 610 Atlantic City Luxury Tax, Sales Tax, and Other Fees
- 612 Atlantic City Casino Hotel Parking Fee
- 614 Cape May County Tourism Tax and Assessment
- 618 Domestic Security Fee
- 620 Hotel/Motel State Occupancy Fee and Municipal Occupancy Tax
- 621 Motor Vehicle Tire Fee

OTHER NJ TAX INFORMATION**New Jersey Division of Taxation Regional Offices**

- 702 Camden Office
- 704 Fair Lawn Office
- 705 Neptune Office
- 706 Newark Office
- 708 Galloway Office
- 710 Somerville Office
- 712 Trenton Office

Identity Theft

- 726 Identity Theft

Income Tax Refund Information

- 713 How to Check the Status of Your Income Tax Refund

Other Ways to Contact the Division

- 714 Other Ways to Contact the Division

Taxpayers' Bill of Rights

- 718 Taxpayers' Bill of Rights

CATCH Program/Citizens Against Tax Cheats

- 720 CATCH Program

Inheritance and Estate Tax

- 722 Inheritance and Estate Tax

When You Need Information

by phone...

Call our Automated Tax Information System

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

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

Contact our Customer Service Center

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

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

Visit njrelay.com or call 711.

online...

Visit the New Jersey Division of Taxation Website

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

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

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

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

in person...

Visit a New Jersey Division of Taxation Regional Information Center

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

To Get Forms...

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

Who Can Help...

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

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

Paperless Filing

You can use NJ E-File to file Form NJ-1041 for 2021 electronically. Use tax software you purchase, go to a tax preparation website, or have a tax preparer file the return for you.

- A**
Accounting Method **5**
Allocation of Business Income **14, 17**
Alternative Business Calculation
Adjustment **9**
Amended Returns **16**
Assistance **30**
Automated Information **30**
Average Values **17**
- B**
Basis **5, 12**
Beneficiaries—
Deduction for Distributions to **9**
Distributions to **2**
Share of Income **17**
Business Income **5, 6, 14**
- C**
Capital Gains and Losses **6, 12**
Capital Gains Distributions **13**
Changes in Federal Income Tax **16**
Charitable Trusts **2**
Collection Fees **16**
Commissions **9**
Copyrights **6, 7**
Credits—
Estimated Tax Payments **11**
Overpayment From Prior Year **11**
Sheltered Workshop Tax Credit **10**
Tax Paid by Partnership(s) **11**
Tax Paid by S Corporation(s) **11**
Taxes Paid to Other Jurisdictions **10**
To 2022 Tax **12**
- D**
Deductions—
Commissions **9**
Distributions to Beneficiaries **9**
Health Enterprise Zones **9**
Definitions—
Estate **2**
Fiduciary **2**
Irrevocable Trusts **2**
Nonresident Trusts **3**
Resident Trusts **2**
Revocable Trusts **2**
Distributions—
Beneficiaries, to **13**
Capital Gains **13**
Coverdell ESAs **5**
Mutual Fund **5**
Qualified Investment Fund **5**
Dividends **5**
Domicile **2**
- E**
Estates **2**
Exemption **9**
Extensions **3**
- F**
Federal Employer Identification Number **4**
Fiduciary **2**
Filing—
When to File **3**
Where to Mail **16**
Who Must File **2**
- G**
Gains and Losses From
Disposition of Property **6, 12**
Gambling Winnings **3**
Grantor Trusts **2, 13**
Gubernatorial Elections Fund Check-Off **4**
- H**
Health Enterprise Zone Deduction **9**
How to Pay **15**
- I**
Income—
Commissions **9**
Disposition of Property **6, 12**
Dividends **5**
Exempt Interest **5**
Interest **5**
Mutual Fund **5**
Net Profits From Business **5, 6**
Nonresident Estates and Trusts, New
Jersey Income of **14**
Other **9**
Partnership **6, 8**
Percentage **10**
Qualified Investment Fund **5**
Rents, Royalties, Patents, Copyrights
6, 7
S Corporation **6, 8**
Interest **16**
Interest Income **5**
- L**
Lottery Winnings **3**
- M**
Mutual Funds **5**
- N**
Nonresident Estates and Trusts—
Calculating Tax for **10**
Defined **3**
Income of **9**
- O**
Other Income **9**
Overpayment **12**
- P**
Partnership Income, Distributive Share of
6, 8
Patents **6, 7**
Penalties **16**
Period Covered by the Return **3**
Privacy Act Notification **16**
- Q**
Qualified Investment Fund **5**
- R**
Refunds **12**
Rental Income **6, 7**
Resident Estates and Trusts—
Calculating Tax for **10**
Defined **2**
Rounding **4**
Royalties **6, 7**
- S**
S Corporations **6, 8**
Schedule NJK-1 Instructions **17**
Signature **15**
Small Business Trusts **3**
- T**
Tax—
How to Pay **15**
Preparers **15**
Rate Schedule **28**
Table **20**
Withheld **11**
Tax Assistance **30**
TaxTalk **28**
Trusts—
Charitable Trusts **2**
Electing Small Business Trusts **3**
Grantor Trusts **2, 13**
Irrevocable Trusts **2**
Nonresident Trusts **3**
Resident Trusts **2**
Revocable Trusts **2**
- W**
Wage and Tax Statement (W-2) **11**
When to File **3**
Where to Mail the Return **16**
Who Must File **2**