

Filing Status

Understanding Income Tax

New Jersey is known for fresh produce, shown here at a farmer's market stand in Mercer County.

Your New Jersey filing status must match your federal filing status unless you meet an exception or have a special circumstance.

The filing status options are:

- Single;
- Married/Civil Union Couple, filing joint return;
- Married/Civil Union Partner, filing separate return;
- Head of Household; or
- Qualifying Widow(er)/Surviving CU Partner.

Visit the [IRS website](#), or see [IRS Publication 501](#) to determine your federal status **before preparing** your New Jersey tax return. If you do not submit a federal return, you still must follow federal filing status guidelines when completing your State return.

These are the exceptions and special circumstances.

Civil Unions (CU)

In New Jersey, if you are a [civil union](#) couple – even if legally sanctioned in another state – you **must** file your return as either Married/Civil Union Filing Jointly or Married/Civil Union Filing Separately. You must do so even if the IRS does not recognize your marriage. You cannot use the single filing status, even if you do so federally.

Married/CU couples: One is a resident and one is a nonresident

If you and your spouse reside in different states **for the entire year** and only one of you lives in New Jersey, the resident spouse can file a [resident return](#) using the filing status Married/Civil Union Filing Separately, even if you are filing a joint federal tax return. The resident spouse calculates income and exemptions as if they filed a separate federal return.

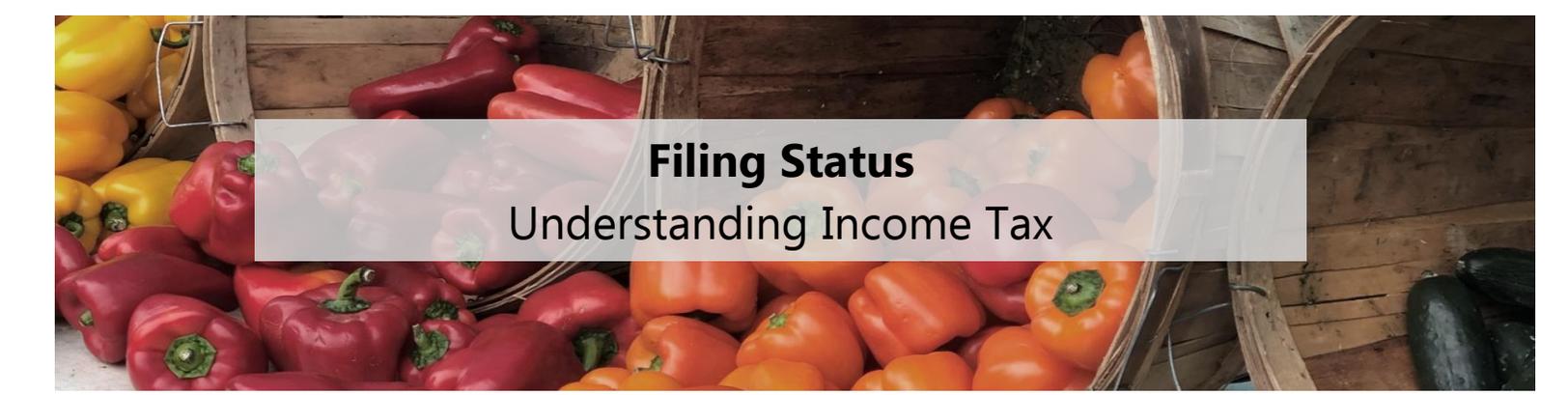
The **nonresident spouse** may have to file a [nonresident return](#) using the Married/Civil Union Filing Separately status if they had income from a New Jersey source. You have the option of filing a joint resident return, but you will have to report your joint income as if you both were residents.

Married/CU couples both nonresidents: Only one has New Jersey income

If you and your spouse were nonresidents for the entire tax year, and only one of you has income from New Jersey sources, the spouse with income from New Jersey may file a nonresident return using the Married/Civil Union Filing Separately status. The spouse may also use that status, even if you filed a joint federal return. You have the option of filing a joint nonresident return, but you will have to combine your income and deductions.

GIT-4

January 2024



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If your spouse/CU partner passes away

You generally are considered married for the tax year that your spouse/civil union partner passes away. Married couples **must use the same filing status** that you listed on your federal return.

Civil union partners must use one of the Married/Civil Union filing statuses for that tax year, even if it differs from your federal filing status. For more information, see our [Losing a Spouse Tax Guide](#) or our [Guide to Being an Executor](#).

Nonresident aliens

If you are a nonresident alien [who meets the federal requirements](#) to file as head of household but cannot use that status federally, you may still file as head of household on your return. If you do not meet the requirements for head of household, use the same filing status that you used on your federal return.

Domestic partner

If you were a member of a [domestic partnership](#) in New Jersey, you are not considered married for tax purposes and must use the same filing status for New Jersey that you used for federal purposes.

Amending your filing status

You must first amend the filing status on your federal return before amending your New Jersey return. See our [instructions](#) for more information on amending your return.

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The forms and amounts referred to in this Bulletin are those for Tax Year 2023. This document is designed to provide guidance to taxpayers, and is accurate as of the date issued.

Any reference in this publication to a spouse also refers to a spouse who entered into a valid same-sex marriage in another state or foreign nation and a partner in a [civil union \(CU\)](#) recognized under New Jersey law.