

## NJ-1040EZ (2003) Page 2

## EARNED INCOME TAX CREDIT SCHEDULE


 Tax Credit if your filing status is single or married, filing separate return or if you answer "No" to question 1 below. See instructions.

1. Did you file a 2003 Federal Schedule EIC on which you listed at least one "qualifying child"? $\qquad$
 $\square \leftarrow$ Yes $\square \leftarrow \mathrm{No}$
2. Fill in oval if you had the IRS figure your Federal Earned Income Credit $\quad \square$

GUBERNATORIAL ELECTIONS FUND (If you fill in the Yes oval(s) it will not increase your tax or reduce your refund)
Do you wish to designate $\$ 1$ of your taxes for this fund? If joint return, does your spouse wish to designate $\$ 1$ ?


## DEDUCTIONS FROM OVERPAYMENT

1. Credit to your 2004 tax
2. N.J. Endangered Wildlife Fund................................... $\square \$ 10 \quad \square \$ 20 \quad \square$ Other
3. N.J. Children's Trust Fund to Prevent Child Abuse.
4. N.J. Vietnam Veterans' Memorial Fund.
$\qquad$ $\square \$$ $\square \$ 20 \square$ other\$10 $\square$ \$20 $\square$ Other
5. N.J. Breast Cancer Research Fund. $\qquad$$\$ 10$$\square 20 \quad \square$ Other
6. U.S.S. New Jersey Educational Museum Fund$\$ 10 \square \$ 20 \square$ other
7. Other Designated Contribution (See instruction page 26).. $\square \$ 10 \square \$ 20 \square$ other
8. Total Deductions From Overpayment. (Add Lines 1 through 7) Enter here and on Page 1, Line 32

9. Enter amount of Federal Earned Income Credit from your 2003 Federal Form 1040 or 1040A
10. Enter $20 \%$ of amount on Line 3 here and on Page 1, Line 28

## HOMESTEAD REBATE APPLICATION

1. Enter the GROSS INCOME you reported on Line 16, Form NJ-1040EZ.

2. Enter your New Jersey address on December 31, 2003, if different from address on Page 1. Street Address Municipality
3. Fill in your residency status during $2003 \quad \square \leftarrow$ HOMEOWNER $\square \square$ TENANT
4. If you indicated "Homeowner" on Line 3, enter the block and lot number of the residence for which the rebate is claimed.

5. If homeowner, enter the total 2003 property taxes you (and your spouse) paid on your principal residence in New Jersey during 2003
6. If tenant, enter the total rent you (and your spouse) paid on your principal residence in New Jersey during 2003.


## Line 2 - New Jersey - Endangered Wildlife Fund

Help keep NJ's wildife in our future! Over 73 endangered and threatened species struggle for survival in NJ, the most densely populated state in the nation - and each day brings them closer to extinction. You can help our biologists stem the tide of species and habitat loss. Contributions from compassionate people like you go toward conservation, research, restoration, and education - real dollars that help the Endangered \& Nongame Species Program protect imperiled animals such as the bald eagle, bobcat, and bog turtle, plus over 400 other nongame
 species in NJ. We receive no state-dedicated funding and rely on your support, so this year please "Check Off for Wildlife." Thank you! Please visit www.NJFishandWildlife.com/ensphome.htm for more info. For a free subscription to our newsletter, please write to Conserve Wildlife Foundation, PO Box 400, Trenton, NJ 08625-0400, or contact Patricia Shapella at 609-292-3707.

## Line 3 - New Jersey - Children's Trust Fund... "A Person Who Cares Can Prevent Child Abuse"

Every year thousands of children in New Jersey are neglected and abused. We rely on your support to ensure that community-based programs throughout New Jersey have the resources to prevent these tragedies and strengthen families. $100 \%$ of your contribution goes directly to support child abuse prevention programs such as:

- parent education and support groups
- home visitation for parents of newborns
- respite care for children with special needs and their families


You can help children in New Jersey have a safe and healthy childhood.
For more information and/or a copy of the Children's Trust Fund's booklet of current programs please contact: NJ Children's Trust Fund, PO Box 711, Trenton, NJ 08625-0711 Phone: 609-633-3992 Web: http://www.state.nj.us/humanservices/cap/njcap2.html

## Line 4 - New Jersey - Vietnam Veterans' Memorial Fund

## "To Remember, To Heal, To Honor"

Your support honors 1,557 New Jerseyans whose names are engraved on the Memorial and helps us teach future generations about this unique time in our nation's history at the Vietnam Era Educational Center.


For more information, write: New Jersey Vietnam Veterans' Memorial, PO Box 648, Holmdel, NJ 07733 or call: 1-800-648-8387. Visit us on the Web at http://www.njvvmf.org.

## Line 5 - New Jersey — Breast Cancer Research Fund

## YOUR STATE TAX REFUND TODAY HELPS OUR DAUGHTERS TOMORROW

Join the fight against breast cancer and help New Jersey based researchers find a cure now so our daughters won't have to fight this disease in the future. $100 \%$ of your donation supports research relating to the prevention, screening, treatment, and cure of breast cancer. For further information, please contact: The New Jersey Commission on Cancer Research, PO Box 360, 28 West State Street, Rm. 505, Trenton, NJ 08625-0360, Phone: 609-633-6552. Web: www.state.nj.us/health


## Line 6 - New Jersey - U.S.S. New Jersey Educational Museum Fund BATTLESHIP NEW JERSEY

New Jersey's namesake Battleship would appreciate your continued support. Your contribution will be used to support the world-class Educational Museum as a tribute to Veterans of all of the Armed Forces.

For more information contact:
Battleship New Jersey Foundation, Inc.
1715 Hwy. 35, Middletown, NJ 07748


Phone: 732-671-6488 Web: http://www.battleshipnj.org E-mail: bb62fdn@aol.com

# Line 7 - New Jersey - Other Designated Contribution <br> 01 - Drug Abuse Education Fund - THE EPIDEMIC OF DRUG ABUSE NEEDS <br> YOUR HELP! Your contribution helps New Jersey children receive valuable education from highly trained uniformed law enforcement officers throughout the State in providing drug abuse education programs. Research has shown that the more resistance education children receive, the more likely they will be drug free. The monies raised will help maintain K-6 curricula and increase program activity to Middle School and High School students as well as parents. 

For more information contact D.A.R.E. New Jersey at 292 Prospect Plains Rd., Cranbury, NJ 08512 or call 1-800 DARENJ1. Web address: http://www.dare.com


## Line 7 - New Jersey — Other Designated Contribution 02 - Korean Veterans' Memorial Fund

"To Honor, To Educate, To Recognize, To Commemorate"
Your support to the Korean War Memorial in Atlantic City honors all the New Jerseyans who served and especially the more than 837 soldiers who died during the Forgotten War. We need to inform future generations of the past so that no one ever forgets these men and women.


M EMOR I A L Your contribution will be used to maintain this place of honor.
For more information, write: Korean War Memorial, c/o Dept. of Military and Veterans Affairs, PO Box 340, Eggert Crossing Road, Trenton, NJ 08625-0340. Phone: 609-530-7049. http://www.state.nj.us/military/korea/

## Line 7 - New Jersey — Other Designated Contribution 03 - Organ and Tissue Donor Awareness Education Fund

More than 2,500 critically ill New Jerseyans from all walks of life - parents, children, siblings, grandparents - are waiting for life-saving organ transplants. Each day 17 people on waiting lists will die due to the lack of donated organs. But you have the power to donate life. Just one organ and tissue donor can save up to 8 lives and enhance the health of 75 others. Your support will help raise awareness of this drastic need for organ and tissue donors. Begin today by checking off line 7 to help fund organ and tissue donor education awareness in New Jersey.


For more information, call 1-800-SHARE-NJ or visit www.sharenj.org

## Line 7 - New Jersey — Other Designated Contribution 04 - NJ-AIDS Services Fund

New Jersey currently ranks fifth in the country in total cases of HIV infection with an estimated 60,000 people living with HIV/AIDS. Your donation will be used for prevention, education, treatment and research.

For more information write to: New Jersey AIDS Services Fund, c/o Positive Connection, 1514 Palisade Avenue, Union City, NJ 07087, or call 973-485-6596.


## Line 7 - New Jersey — Other Designated Contribution 05 - Literacy Volunteers of America - New Jersey Fund

"Literacy is the key to personal freedom."
Millions of adults in New Jersey cannot read, write, or speak English well enough to successfully complete everyday tasks. Since 1979, Literacy Volunteers of America - New Jersey (LVA-NJ) has helped to develop, strengthen, and support the operation of local tutoring programs throughout New Jersey. These programs use trained volunteers to provide free, one-to-one tutoring to adults at the lowest levels of literacy. Although 5,000 adults were tutored last year, thousands more remain on waiting lists. Your donation will enable LVA-NJ to help even more adults improve their lives through increased literacy. For more information call 1-800-848-0048 or visit http://members.aol.com/lvanj


Contributions - continued

## Line 7 - New Jersey — Other Designated Contribution 06 - New Jersey Prostate Cancer Research Fund DONATE FOR DAD

Over the past several years, New Jersey has had the dubious distinction of consistently ranking in the top ten states in the nation for prostate cancer incidence and mortality. So join our fight against prostate cancer and help New Jersey cancer researchers find a cure. $100 \%$ of your donation supports approved prostate cancer research relating to the prevention, screening, treatment, and cure of prostate cancer. For further information, please contact: The New Jersey Commission on Cancer Research, PO Box 360, Room 505, 28 West State Street, Trenton, NJ 08625-0360, Phone: 609-633-6552. Web: www.state.nj.us/health


## Form NJ-1040EZ

## EAUTIDN

Although you have been selected to receive this form, not everyone qualifies to file Form NJ-1040EZ. If you answer "Yes" to any of the questions below, you cannot file Form NJ-1040EZ.

Yes No
Were you a New Jersey resident for only part of the year 2003?

- Is your filing status married, filing separate return?

Do you have income other than wages, interest, and dividends?
$\square$ Is your return filed on a fiscal year basis?
Are you filing on behalf of a deceased person?
D Do you wish to claim a credit for taxes you paid to another jurisdiction?

- Are you self-employed?
- Did you receive a capital gain distribution from a mutual fund or other regulated investment company?
$\square \quad$ Did you have two or more employers and wish to claim a credit for excess UI/HC/WD or DI contributions withheld?
- Did you make a withdrawal from your IRA during 2003?

D Did you receive taxable pension and annuity income or early retirement benefits?

D Do you wish to use the Pension Exclusion or the Other Retirement Income Exclusion to reduce your taxable income?

- Do you wish to deduct alimony and/or separate maintenance payments you made?
- Do you wish to claim a property tax deduction/credit or homestead rebate and you:
- lived in more than one qualified New Jersey residence during the year?
- shared ownership or rent with someone other than your spouse?
- owned a home that contains more than one unit?
- Did you have income below the minimum filing threshold (see page 13), have no overpayment, and wish to file only to claim a homestead rebate?

If you checked "Yes" to any of the above, you do not qualify to file Form NJ-1040EZ. Please see back cover for information about other filing options. For information on how to obtain forms, publications, or other assistance, see page 43.

Use the following chart to determine which New Jersey income tax filing method you may use. This chart is a guide only and may not cover every situation. For information on NJ WebFile or electronic filing, see back cover. If you need assistance, contact the Division's Customer Service Center (609-292-6400).

## Who Must File

As a New Jersey resident you MUST FILE a New Jersey resident income tax return if-

| Your filing status is: and |  | Single <br> Married, filing separate return | Married, filing joint return Head of household Qualifying widow(er) |
| :---: | :---: | :---: | :---: |
| Your gross income from all sources for the entire year was more than: |  | \$10,000 | \$20,000 |
| How Should I File? | Form NJ-1040EZ | TeleFile (By phone) | Form NJ-1040 |
| Residency Status | Full-year NJ resident in 2003 | - Full-year NJ resident in 2003 AND <br> - Filed 2002 NJ resident return | Full-year or part-year NJ resident in 2003 |
| Filing Status | Limited to: <br> - Single <br> - Married, filing joint return <br> - Head of household <br> - Qualifying widow(er) | Filing status (which must be the same as on 2002 return) limited to: <br> - Single <br> - Married, filing joint return <br> - Head of household <br> - Qualifying widow(er) | Any filing status |
| Personal Exemptions/ <br> Dependents | All personal exemptions and dependents you are eligible to claim | Limited to: <br> - Regular exemption for taxpayer and spouse <br> - Dependent children, other dependents, and dependents attending colleges <br> Note: Taxpayers age 65 or older or blind or disabled cannot TeleFile. | All personal exemptions and dependents you are eligible to claim |
| Income Sources | Limited to: <br> - Wages <br> - Interest <br> - Dividends | Limited to: <br> - Wages <br> - Interest (\$2,500 or less) <br> - Dividends and capital gains distributions (\$2,500 or less, combined) | All sources of income |
| Amount of NJ Gross Income | No limit | No limit | No limit |
| Deductions | Limited to: <br> - Medical expenses and Archer MSA contributions <br> - Property tax deduction* | Limited to: <br> - Property tax deduction | All deductions you are eligible to claim |
| Credits | Limited to: <br> - Property tax credit* <br> - NJ earned income tax credit | Limited to: <br> - Property tax credit <br> - NJ earned income tax credit <br> - Excess UI/HC/WD or disability insurance contributions | All credits you are eligible to claim |
| Payments | Limited to: <br> - Withholdings shown on W-2s <br> - Estimated tax payments for 2003 <br> - Credit from 2002 NJ return <br> - Payment made with extension | Limited to: <br> - Withholdings shown on W-2s | - Withholdings from all sources <br> - Estimated tax payments for 2003 <br> - Credit forward from 2002 NJ return <br> - Payment made with extension |
| Homestead Rebate | Eligible homeowners and tenants* | All eligible homeowners and tenants | All eligible homeowners and tenants |

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## When to File

Generally, your New Jersey income tax return is due when your Federal income tax return is due. For calendar year filers, the 2003 New Jersey income tax return is due by April 15, 2004.


You cannot use Form NJ -1040EZ if you file on a fiscal year basis.

Postmark Date. All New Jersey income tax returns postmarked on or before the due date of the return are considered to be filed on time. Tax returns postmarked after the due date are considered to be filed late. When a return is postmarked after the due date, the filing date for that return is the date the return was received by the Division, not the postmark date of the return. Interest on unpaid liabilities is assessed from the due date of the return.

## Extensions

Extensions of time are granted only to file your New Jersey resident income tax return. There are no extensions of time to pay tax due. Penalties and interest are imposed whenever tax is paid after the original due date.

## Four-Month Extension

You may receive a four-month extension of time to file your New Jersey resident income tax return if at least $80 \%$ of the tax liability computed on your Form NJ-1040EZ when filed is paid in the form of withholdings, estimated, or other payments by the original due date, and

1. Federal extension filed. A copy of your Federal Application for Automatic Extension is enclosed with your final return and the oval at the top of the NJ-1040EZ is filled in (if the extension application was filed by phone or online, your confirmation number is entered in the space provided at the top of Form NJ-1040EZ); or
2. No Federal extension filed. You file a request for a four-month extension on Form NJ-630, Application for Extension of Time to File New Jersey Gross Income Tax Return, by the original due date of the return.

Form NJ-630 must also be filed by the original due date if you are required to make a payment to satisfy the $80 \%$ requirement.

## Extensions Beyond Four Months

If you have requested and been granted a four-month extension, you may apply for an additional two-month extension before the original four-month extension expires. You must file Form NJ-630 if you require an extension of more than four months for New Jersey purposes and you are not requesting an additional two-month extension for Federal purposes. Otherwise, enclose a copy of your Federal application for an additional two-month extension with your NJ-1040EZ when filed. Taxpayers who file Form NJ-630 will not receive an approved copy. We will notify you only if your request is denied.

If you fail to satisfy the requirements outlined for extensions, or you fail to file your return by the extended due date, your extension will be denied and penalties and interest will be imposed from the original due date of the return. See "Penalties, Interest, and Collection Fees" on page 16.

## Military Extensions

Special rules apply to members of the Armed Forces of the United States and civilians providing support to the Armed Forces. For more information see the instruction booklet for Form NJ-1040 or Tax Topic Bulletin GIT-7, Military Personnel.

## How to Pay

The balance of tax due must be paid in full by the original due date of the return. If you owe less than $\$ 1$, no payment is required. You may make your payment by check or money order, electronic check (e-check), or credit card.

Check or Money Order. You will find a payment voucher (Form NJ-1040EZ-V) at the front of this booklet. If you owe tax and are sending the payment with your 2003 return, enter the amount of tax due in the boxes on the payment voucher. Do not make changes to any information preprinted on the payment voucher. Instead make any necessary changes on Form NJ-1040EZ. For information about mailing forms, see "Where to Send Your Return" on page 15 .

Make check or money order payable to State of New Jersey - TGI. Write your social security number on the check or money order. Use social security numbers of both husband and wife for a joint return. Send your payment for the balance due with the payment voucher in the same envelope with your tax return.

If you are paying a balance due for the 2003 tax year and are making the first installment of estimated tax for 2004, please use separate checks or money orders for each payment. Send your 2004 estimated tax payment with an NJ-1040-ES voucher to the address on that payment voucher. Do not include the estimated tax payment with your 2003 income tax return.

Electronic Check (e-check). You may be able to pay your 2003 New Jersey income taxes or make a payment of estimated tax for 2004 by e-check. This option is available on the Division's Web site (www.state.nj.us/treasury/taxation/). Taxpayers who do not have Internet access can make a payment by e-check by contacting the Division's Customer Service Center at 609-292-6400. Do not send in the payment voucher if you pay your taxes by e-check.

When using e-check on the Web, you will need your social security number and date


You will need your bank's 9-digit routing number and your account number to make a payment 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.

How to Pay - continued
of birth to make a payment. Be sure the social security number you enter matches the first social security number shown on the form for which you are making your payment, and the date of birth you enter is the date of birth for that person.

## Note:

(1) If you do not enter your social security number and date of birth properly, you will not be able to pay by e-check.
(2) If you are filing a New Jersey return for the first time, or your filing status is different than the filing status on your 2002 return, you may not be able to pay by e-check.

Credit Card. You may pay your 2003 New Jersey income taxes or make a payment of estimated tax for 2004 by credit card. Pay by phone (1-800-2PAYTAX, toll-free) or directly over the Internet (www.officialpayments.com) and use a Visa, American Express, MasterCard, or Discover/Novus credit card. Do not send in the payment voucher if you pay your taxes by credit card.

There is a convenience fee of $2.5 \%$ paid directly to Official Payments Corporation based on the amount of your tax payment.

## Time Limit for Assessing Additional

Taxes. The Division of Taxation has three years from the date you filed your income tax return or the original due date of the return, whichever is later, to send you a bill for additional taxes you owe. There is no time limit if you did not file your tax return, or if you filed a false or fraudulent return with the intent to evade tax. The time limit may be extended if:

- You amended or the IRS adjusted your Federal taxable income or your Federal earned income credit;
- You amended your New Jersey taxable income;
- You entered into a written agreement with the Division extending the time to make an assessment;
- You omit more than $25 \%$ of your gross income on your New Jersey income tax return; or


## Credit Card Payment Sample Convenience Fees

| Transaction <br> Amount | Convenience <br> Fee | Total <br> Amount |
| ---: | ---: | ---: |
| $\$ 100.00$ | $\$ 2.50$ | $\$ 102.50$ |
| 200.00 | 5.00 | 205.00 |
| 400.00 | 10.00 | 410.00 |
| 600.00 | 15.00 | 615.00 |
| $1,000.00$ | 25.00 | $1,025.00$ |
| $1,400.00$ | 35.00 | $1,435.00$ |
| $2,000.00$ | 50.00 | $2,050.00$ |
| $2,700.00$ | 67.50 | $2,767.50$ |
| $3,500.00$ | 87.50 | $3,587.50$ |
| $4,400.00$ | 110.00 | $4,510.00$ |
| $5,400.00$ | 135.00 | $5,535.00$ |
| $6,400.00$ | 160.00 | $6,560.00$ |
| $7,400.00$ | 185.00 | $7,585.00$ |
| $8,700.00$ | 217.50 | $8,917.50$ |
| $10,400.00$ | 260.00 | $10,660.00$ |
| $13,000.00$ | 325.00 | $13,325.00$ |
| $17,400.00$ | 435.00 | $17,835.00$ |
| $21,000.00$ | 525.00 | $21,525.00$ |
| $28,000.00$ | 700.00 | $28,700.00$ |
| $36,000.00$ | 900.00 | $36,900.00$ |
| $45,000.00$ | $1,125.00$ | $46,125.00$ |
| $55,000.00$ | $1,375.00$ | $56,375.00$ |
| $66,000.00$ | $1,650.00$ | $67,650.00$ |
| $77,000.00$ | $1,925.00$ | $78,925.00$ |
| $88,000.00$ | $2,200.00$ | $90,200.00$ |
|  |  |  |

Note: Fees are subject to change. For payments above $\$ 100,000$, please contact the Official Payments Corp. Special Services Group at 1-877-754-4420

- An erroneous refund is made as a result of fraud or misrepresentation by you.


## Where to Send Your Return

Your packet contains a large envelope. Use the large envelope to mail your NJ-1040EZ along with related enclosures, payment voucher, and check or money order for any tax due. On the flap of the large envelope you will find preprinted address labels with different addresses for different categories of returns. To ensure your return is mailed properly:

1. Remove all labels along perforations from envelope flap; and
2. Choose the correct label for your return.

Mail Returns Requesting a Refund (or With No Tax Due) to:

State of New Jersey
Division of Taxation
Revenue Processing Center
PO Box 640
Trenton NJ 08646-0640
Mail Returns Indicating Tax Due
Together With Payment Voucher and
Check or Money Order to:

State of New Jersey<br>Division of Taxation<br>Revenue Processing Center<br>PO Box 641<br>Trenton NJ 08646-0641

3. Moisten and affix only the correct label on the front of the large return envelope.

## Do not staple, paper clip, or tape your

 check or money order to the voucher.
## Refunds

A return must be filed to claim a refund for overpayment of tax. If the refund is \$1 or less, you must enclose a statement specifically requesting it.

Time Period for Refunds. You have three years from the date the return was filed or two years from the time tax was paid, whichever was later, to claim a refund. If you and the Division agree in writing to extend the period of assessment, the period for filing a refund claim will also be extended.

Interest Paid on Refunds. If the Division takes more than six months to send you your income tax refund, you have a right to receive interest on that refund. Interest at the prime rate, compounded annually, will be paid from the later of:

- the date the refund claim was filed;
- the date the tax was paid; or
- the due date of the return.

No interest will be paid when an overpayment is credited to the next year's tax liability, or on an overpayment or portion of an overpayment which consists of a New Jersey earned income tax credit.

New Jersey law requires that any money owed to the State of New Jersey, any of its agencies, or the Internal Revenue Serv-

Refunds - continued
ice be deducted from your refund or credit before it is issued. Homestead rebates may also be affected. These debts include, among other things, money owed for past due taxes, child support due under a court order, school loans, hospital bills, and IRS levies. If the Division applies your refund, credit, or rebate to any of these debts, you will be notified through the mail.

## Deceased Taxpayers


income in 2003 but died before filing a return.

## Estimated Tax

Estimated tax means the amount which you estimate to be your income tax for the taxable year after subtracting payments, withholdings, and other credits.
$\mathbb{T} \mathbb{X} \mathbb{T} \| P$ You are required to make

D28estimated tax payments using Form NJ-1040-ES when your estimated tax exceeds $\$ 400$. Instructions for computing the estimated tax and making the payments are included with the form. Review the amount of your New Jersey gross income tax on your expected gross income (after deductions and credits) to determine if you need to make estimated tax payments for 2004.

To avoid having to make estimated tax payments, you may ask your employer to withhold an additional amount from your wages by completing Form NJ-W4. Failure to file a Declaration of Estimated Tax or pay all or part of an underpayment will result in interest charges on the underpayment.

## Underpayment of Estimated Tax. If

 you failed to make all of the required estimated tax payments as described above, you should request Form NJ-2210, Underpayment of Estimated Tax by Individuals, Estates or Trusts. Complete Form NJ-2210 to determine if interest is due and if so, calculate the amount. If you complete and enclose Form NJ-2210 with your return, fill in the oval below Line 27.
## Amended Returns

If you received an additional tax statement (W-2 or 1099) after your return was filed, or you discovered that you made any error or omission on your return, file an amended New Jersey resident return, Form NJ-1040X.

Changes in Your Federal Income Tax or Federal Earned Income Credit. If you receive a notice from the Internal Revenue Service that they changed your reported income, and that change altered your New Jersey taxable income, or if you receive a notice that your Federal earned income credit has been changed, and that change alters your New Jersey earned income tax credit, you must notify the Division of the change in writing within 90 days. File an amended tax return and pay any additional tax due.

If you file an amended Federal return which changes your New Jersey taxable income or your Federal earned income credit, you must file an amended New Jersey resident return, Form NJ-1040X, within 90 days.

## Accounting Method

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

## Rounding Off to Whole Dollars

When completing your return you must show the money items in whole dollars. If you have to add two or more items to figure the total to enter on a line, include cents when adding the items and round off only the total. When entering the rounded total on the line, eliminate any amount under 50 cents and increase any amount 50 cents or more to the next higher dollar.

## Penalties, Interest, and Collection Fees

Penalty and interest should be included with the payment of any tax due.

## Late Filing Penalty

$5 \%$ per month (or fraction of a month) up to a maximum of $25 \%$ of the outstanding tax liability when a return is filed after the due date or extended due date. A penalty of $\$ 100$ for each month the return is late may also be imposed.

## Late Payment Penalty

$5 \%$ of the outstanding tax balance may be imposed.

## Interest

$3 \%$ above the prime rate for every month or fraction of a month the tax is unpaid, compounded annually. At the end of each calendar year, any tax, penalties, and interest remaining due (unpaid) will become part of the balance on which interest is charged.

## Collection Fees

In addition, if your tax bill is sent to our collection agency, a referral cost recovery fee of $10 \%$ of the tax due will be added to your liability. If a certificate of debt is issued for your outstanding liability, a fee for the cost of collection of the tax may also be imposed.

## Keeping Tax Records

Keep copies of your tax returns and the supporting documentation of income, age and/or disability, deductions, and credits until the statute of limitations has expired for each return. Generally, this is three years after the filing date or two years from the date the tax was paid, whichever is later.

## Privacy Act Notification

The Federal Privacy Act of 1974 requires an agency requesting information from individuals to inform them why the request is being made and how the information is being used.

Your social security number is used primarily to account for and give credit for tax payments. The Division of Taxation also uses social security numbers in the administration and enforcement of all tax laws for which it is responsible. In addition, the Division of Taxation is required by law to forward an annual list to the Administrative Office of the Courts con-

## Privacy Act Notification - continued

taining the names, addresses, and social security numbers of individuals who file a New Jersey resident tax return or homestead rebate application. This list will be used to avoid duplication of names on jury lists.

## Federal/State Tax Agreement

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

## Fraudulent Return

Any person who deliberately fails to file a return, files a fraudulent return, or attempts to evade the tax in any manner may be liable for a penalty up to $\$ 7,500$ or imprisonment for a term between three and five years or both.

## 2003 Form NJ-1040EZ Line-by-Line Instructions

## Social Security Number

TAX $\mathbb{T} \| \mathbb{P}$ Your social security num-
 ber(s) is not printed on your name and address label. You must enter your social security number(s) in the space provided on the return, one digit in each box. If your filing status is married, filing joint return, remember to report both spouses' numbers in the order in which the names are listed on the return.

## County/Municipality Code

Check the county/municipality code on your label (see example below). Do not use the label if any of the information is incorrect. If your label contains inaccurate information or you do not have a label, enter your four-digit code, one digit in each box, from the table on page 31. If your municipality is not listed, enter the code for the municipality where you pay your property taxes. This code identifies the county and municipality of your current residence. The county and municipality codes in these instructions are for Division of Taxation purposes only.

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XXXXXXXXXXXXXXXXXXXXXXXXXX
SMIT 1111
SMITH JOHN & JANE
123 MAIN STREET County/Municipality Code
TRENTON, NJ 08611
123123123900
```


## Name and Address

Place the peel-off label at the front of this booklet in the name and address section at the top of the return. Do not use the label if any of the information is incorrect. If your label contains inaccurate information or you do not have a label, print or type your name (last name first), complete address and zip code in the spaces provided.

Also include your spouse's name if filing jointly. Your refund and next year's form will be sent to the address you provide.

If your legal residence and the address on the return differ, enclose a statement of explanation to avoid a delay in processing.

## Filing Status (Lines 1-5)

Generally, you must use the same filing status on your New Jersey return as you do for Federal income tax purposes. Indicate the appropriate filing status. Fill in only one oval.

If spouses file a joint Federal income tax return, they must also file a joint New Jersey income tax return. If spouses file separate Federal returns, separate State returns must also be filed.


You cannot use Form NJ -1040EZ if your filing status is married, filing separate return.

If you meet the requirements to file as head of household for Federal income tax purposes, you may file as head of household for New Jersey. Certain married individuals living apart may file as head of household for New Jersey if they meet the requirements to file as head of household for Federal purposes.

For more information on filing status, order Tax Topic Bulletin GIT-4, Filing Status.

## Exemptions - Personal (Lines 6-8)

The exemptions claimed on Lines 6, 7, and 8 apply only to you and your spouse. The exemptions for age and disability are not available for dependents.

## Line 6 - Regular Exemptions

As a taxpayer you may claim a personal exemption for yourself, even if you are a minor who is claimed as a dependent on your parents' return. For your convenience, "Yourself" is already filled in. If you are filing a joint return, fill in the spouse oval as well. Add the number of ovals filled in and enter the result in the box on Line 6.

## Line 7 - Age 65 or Older

If either you or your spouse were 65 years of age or older at the end of the tax year, you (and your spouse if qualified) are eligible for an additional exemption. You must enclose proof of age such as a copy of a birth certificate, driver's license, or church records with your return the first time you claim the exemption. Fill in the appropriate oval(s). Add the number of ovals filled in and enter the result in the box on Line 7 .

## Line 8 - Blind or Disabled

If either you or your spouse were blind or disabled at the end of the tax year, you (and your spouse if qualified) are eligible for an additional exemption. "Disabled" means total and permanent inability to engage in any substantial gainful activity because of any physical or mental impairment, including blindness. You must enclose a copy of the doctor's certificate or other medical records with your return the first time you claim the exemption. This information need not be submitted each year providing there is no change in your condition. Fill in the appropriate oval(s). Add the number of ovals filled in and enter the result in the box on Line 8.

## Exemptions - Dependency (Lines 9-11)

The exemptions claimed on Lines 9, 10, and 11 apply only to dependents. The exemption for dependents attending colleges is not available to you, the taxpayer, or your spouse.

## Line 9 - Dependent Children

You may claim an exemption for each dependent child who qualifies as your dependent for Federal income tax purposes. Enter the number of your dependent children in the box on Line 9.

## Line 10 - Other Dependents

You may claim an exemption for each other dependent who qualifies as your dependent for Federal income tax purposes. Enter the number of your other dependents in the box on Line 10.

## Line 11 - Dependents Attending Colleges

You may claim an additional exemption for each dependent under age 22 who is a full-time student at an accredited college or postsecondary institution for whom you paid one-half or more of the tuition and maintenance costs. Financial aid received by the student is not calculated into your cost when totaling one-half of your dependent's tuition and maintenance. However, the money earned by students in College Work Study Programs is income and is taken into account. Remember, to claim this additional exemption, each dependent must have already been claimed on Line 9 or 10.

## Requirements

- Student must be under 22 years of age for the entire tax year.
- Student must attend full-time. "Fulltime" is determined by the institution.
- Student must spend at least some part of each of five calendar months of the tax year at school.
- The educational institution must maintain a regular faculty and curriculum and have a body of students in attendance.

Enter the number of exemptions for your qualified dependents attending colleges in the box on Line 11.

## Line 12 - Totals

Add Lines 6, 7, 8, and 11 and enter the total in the box on Line 12a. Add Lines 9 and 10 and enter that total in the box on Line 12b.

## Lines 12c-e-Exemption Amount

Calculate your total exemption amount as follows:

From Line 12a $\qquad$ $\times \$ 1,000=$ $\qquad$
From Line 12b $\qquad$
Line 12e - Total Exemption Amount $\qquad$
Enter the number of exemptions from Line 12a, Form NJ-1040EZ. Multiply the number by $\$ 1,000$ and enter the result on Line 12c. Enter the number of exemptions from Line 12b, Form NJ-1040EZ. Multiply the number by $\$ 1,500$ and enter the result on Line 12d.

Add together the exemption amounts calculated above and enter the total on Line 12e and Line 17, Form NJ-1040EZ.

## Income (Lines 13-15)

Gross income means all income you received in the form of money, goods, property, and services unless specifically exempt by law. As a New Jersey resident you must report all taxable income you receive, whether from New Jersey or not, on your return.

## CAUTIDN <br> Do wor use Foas NJ-104312

You cannot use Form NJ-1040EZ if you had income other than wages, interest, or dividends.

Note: For a listing of taxable and tax-exempt income, order Tax Topic Bulletin GIT-11, New Jersey Resident Return Examples.

## Line 13 - Wages, Salaries, Tips, etc.

Enter the total amount you received during the taxable year from wages, salaries, tips, fees, commissions, bonuses, and other payments received for services performed as an employee. Include all payments you received whether in cash, benefits, or property.

Enter the total of State wages, salaries, tips, etc. from all employment both inside and outside New Jersey. Be sure to take the figure(s) from the "State wages" box on your $\mathbf{W}$-2(s). See sample W-2 on page 19. All W-2(s) must be enclosed with your tax return. Do not staple W-2(s) to your return.

Note: The "State wages" figure on W-2(s) you received from employment outside New Jersey may need to be adjusted to reflect New Jersey tax law.


You cannot use Form NJ-1040EZ if you paid taxes to another jurisdiction on the wages entered on this line and wish to claim a credit.

Retirement Plan Contributions. Under New Jersey law, contributions to retirement plans (other than 401(k) Plans) are included in the State wages figure on the $\mathrm{W}-2$ in the year the wages are earned. This may cause your State wages figure to be higher than your Federal wages figure.

Federal Statutory Employees. If you are considered a "statutory employee" for Federal income tax purposes, you may not deduct your business expenses unless you are self-employed or an independent con-

[^1]
## Line 13 - Wages, Salaries, Tips, etc. - continued

tractor under New Jersey law. The Federal label of "statutory employee" has no meaning for New Jersey gross income tax purposes. Business expenses may only be deducted from the business income of a self-employed individual.

## CAUTIDN <br> 5oo vort ves. Toay NJ-L0431X <br> If you are a selfemployed individual, you cannot use Form NJ-1040EZ.

Meals and/or Lodging. You may exclude from the amount reported on Line 13 meals and/or lodging reported as wages on your W-2 provided that:

1. The meals and/or lodging were furnished on the business premises of your employer; and
2. The meals and/or lodging were furnished for the convenience of your employer; and

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

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

Food and maintenance payments made to New Jersey State Police officers as part of their union contract cannot be excluded from gross income. These payments do not meet the criteria above.

Employee Business Expenses. Employee business expenses are not deductible for New Jersey gross income tax purposes. However, you may exclude from the amount reported on Line 13 reimbursements for employee business expenses reported as wages on your $\mathrm{W}-2$ provided that:

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

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

Commuter Transportation Benefits. Certain amounts you receive from your employer up to $\$ 1,240$ for using an alternative means of commuting (such as public transportation, carpools, vanpools, etc.) may be excluded from your New Jersey gross income. Commuter transportation benefits may not be excluded from gross income unless your employer provides those benefits in addition to your regular compensation.

If the commuter transportation benefits you received exceed the maximum excludable amount, the excess amount is

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


taxable and is included in your gross income. Your W-2 form will show both the taxable and nontaxable benefit amounts. The taxable benefits are included in the "State wages" figure on your W-2, while the nontaxable benefits are not.

An employee who receives money towards commuter transportation benefits must provide his/her employer with suitable proof (receipts, ticket stubs, etc.) to show that the employer-provided money was used for an alternative means of commuting.

Moving Expenses. Moving expenses are not deductible for New Jersey gross income tax purposes. However, you may exclude from the amount reported on Line 13 reimbursements for the following moving expenses if the Federal requirements to claim moving expenses were met and the expenses were included in wages on your W-2.

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

Reimbursements for any other moving expense may not be excluded from income.

If you receive excludable reimbursements for moving expenses which are included in your wages on your W-2, enclose a statement explaining the amount you are excluding and your reasons for excluding this amount. Also enclose a copy of your Federal Form 3903.

Compensation for Injuries or Sickness. Certain amounts received for personal injuries or sickness are not subject to tax. You may exclude from the amount reported on Line 13 such amounts included as wages on your $\mathrm{W}-2$ provided that:

1. The payments must be compensation for wage loss which results from absence due to injury or sickness of the employee; and
2. The payments must be due and payable under an enforceable contractual obligation under the plan; and
3. The payments must not relate to sick leave wage continuation, the taking of which is largely discretionary and the payments are made regardless of the reason for absence from work.

If such payments are included in the State wage figure on your $\mathrm{W}-2$, you must file Form NJ-2440 with your New Jersey return to exclude them.

## Line 14a - Taxable Interest

Report on Line 14a all of your taxable interest from sources both inside and outside of New Jersey from your Form 1099 statement(s). Include all taxable interest income even if you did not receive a Form 1099. New Jersey taxable interest income includes interest from the following:

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

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

If your taxable interest income on Line 14 a is more than $\$ 1,500$, enclose a copy of Schedule B, Federal Form 1040, or Schedule 1, Federal Form 1040A.

## Line 14b - Tax-Exempt Interest

Report all of your tax-exempt interest, as well as exempt interest dividends from a New Jersey Qualified Investment Fund, on Line 14 b . If Line 14 b is more than $\$ 10,000$, you must include an itemized schedule detailing the amount received from each source. New Jersey tax-exempt interest income includes interest from:

- Obligations of the State of New Jersey or any of its political subdivisions
- Direct Federal obligations such as U.S. Savings Bonds and Treasury Bills, Notes, and Bonds
- Earnings on qualified withdrawals from qualified state tuition program accounts, including the New Jersey Better Educational Savings Trust Program (NJBEST) accounts
- Sallie Maes
- CATS and TIGRS
- Certain distributions from "New Jersey Qualified Investment Funds"
- Distributions paid by mutual funds to the extent the distributions are attributable to interest earned on Federal obligations


## New Jersey Qualified Investment

 Funds. A New Jersey Qualified Investment Fund is a regulated investment company in which at least $80 \%$ of the fund's investments (other than cash or receivables) are obligations issued either directly by the Federal government or the State of New Jersey or any of its political subdivisions. The Fund must certify such status with the Division of Taxation annually. If you received a distribution from a qualified investment fund, you may exclude from your income only the portion of the distribution which comes from qualified exempt obligations. Although excluded from income, the tax-exempt portion is reported on Line 14b. The taxable portion of the distribution, if any, is reported as dividends on Line 15. By February 15 , shareholders should be notified by the New Jersey qualified investmentLine 14b-Tax-Exempt Interest - continued
fund of the portion of their distribution that may be excluded from income. Contact your broker to determine whether your fund qualifies.

Do not report interest earned on your IRA(s) on Line 14b, Tax-Exempt Interest Income.

When you total your interest income on Lines $14 a$ and $14 b$, the amount should match the total of the taxable and taxexempt interest you reported on your Federal income tax return (if you filed a Federal 1040). Enclose a statement with your NJ-1040EZ explaining the difference if the amounts do not match. For more information on tax-exempt interest income, order Tax Topic Bulletin GIT-5, Exempt Obligations.

## Line 15 - Dividends

Enter on Line 15 the amount of dividends received during the year from investments (e.g., from stocks, mutual funds) or other income-producing activities which do not constitute a trade or business. The total amount of taxable dividends received, regardless of where earned, must be reported.

## CAUTIDN <br> pow wor tise Toas NJ-totalz <br> You cannot use Form NJ -1040EZ if you received capital gains distributions from mutual funds or other regulated investment companies.

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

Insurance Premiums. Dividends received from insurance companies are not taxable unless the dividends received exceed the premiums paid. Any interest from accumulated insurance dividends is taxable and must be reported on Line 14a.

## Line 16 - New Jersey Gross Income

Enter on Line 16 the total of Lines 13, 14 a , and 15 .

| Worksheet A <br> Deduction for Medical Expenses <br> (Keep for your records) |
| :---: |
| 1. Total nonreimbursed medical expenses $\qquad$ 1. <br> 2. Enter Line 16, NJ-1040EZ $\qquad$ $\times .02=$ $\qquad$ 2. <br> 3. Medical Expenses Deduction. Subtract line 2 from line 1 and enter result here. If zero or less, enter zero $\qquad$ <br> 4. Enter the amount of your qualified Archer MSA contributions from Federal Form 8853 $\qquad$ <br> 5. Total Deduction for Medical Expenses. Add lines 3 and 4. Enter the result here and on Line 18, Form NJ-1040EZ. If zero, enter zero here and make no entry on Line 18, Form NJ-1040EZ . $\qquad$ |

$\mathbb{T} \triangle \mathbb{A} \mathbb{T} \|$ If you were a New Jersey resident for the entire year and your Gross Income on Line 16 is $\$ 20,000$ or less ( $\$ 10,000$ if filing status is single), you have no tax liability to New Jersey and no return must be filed. If you are filing a return only to obtain a refund of taxes withheld or estimated payments made or to apply for the New Jersey earned income tax credit, stop here. Continue completing the return with Line 23. See instructions on page 24.

Note: If you qualify, you may receive a New Jersey earned income tax credit even if you have no tax liability to New Jersey and are not required to file a return. See the instructions for Line 28.

## Exemptions and Deductions (Lines 17-18)

New Jersey law does not allow deductions for adjustments taken on the Federal return such as employee business expenses, IRA contributions, and Keogh Plan contributions. However, be sure to keep records of all contributions to IRAs and Keogh Plans. You will need this information when you make withdrawals in future years.

## Line 17 - Exemptions

Enter the total exemption amount you calculated at Line 12e.

## Line 18 - Medical Expenses

You may deduct certain medical expenses that you paid during the year for yourself,
your spouse, and your dependents. However, you cannot deduct expenses for which you were reimbursed. Only expenses in excess of $2 \%$ of your income may be deducted. You may also deduct qualified Archer medical savings account (MSA) contributions. Use Worksheet A to calculate your deduction for medical expenses/Archer MSA contributions.

## Allowable Medical Expenses. Medical

 expenses means nonreimbursed payments for physicians, dental and other medical fees, prescription eyeglasses and contact lenses, hospital care, nursing care, medicines and drugs, prosthetic devices, X-rays, and other diagnostic services conducted by or directed by a physician or dentist. In addition, medical expenses may also include amounts paid for transportation primarily for and essential to medical care and insurance (including amounts paid as premiums under Part B of Title XVIII of the Social Security Act, relating to supplementary medical insurance for the aged) covering medical care. As a general rule, medical expenses allowed for Federal income tax purposes will be allowed for New Jersey income tax purposes.Note: Do not include on line 1, Worksheet A, contributions you made to an Archer MSA or any amounts paid or disbursed from an Archer MSA that have been excluded from gross income.

Archer MSA Contributions. Enter on line 4, Worksheet A, the amount of your qualified Archer MSA contributions from Federal Form 8853. New Jersey follows
the Federal rules for this deduction. Your contribution may not exceed $75 \%$ of the amount of your annual health plan deductible ( $65 \%$ if you have a self-only plan). Enclose Federal Form 8853 with your return. Excess contributions that you withdraw before the due date of your tax return are not taxable. However, you must report the earnings associated with the excess contributions you withdraw as wages on Line 13.

## Line 19 - Taxable Income

Subtract Lines 17 and 18 from Line 16 and enter the result on Line 19. If Line 19 is zero or less, make no entry.

## Property Tax Deduction/ Credit (Lines 20 and 26)

Eligible homeowners and tenants who pay property taxes, either directly or through rent, qualify for either a deduction or a refundable credit.

The property tax deduction reduces your taxable income. Your tax benefit varies depending on the amount of your taxable income, the amount of your property taxes or rent, and your filing status. To determine the actual tax benefit you will receive (how much you will reduce your tax liability) when claiming a property tax deduction, you must calculate your tax liability both with a deduction and without a deduction. The property tax credit reduces your tax due. The credit increases the total payments and/or credits on Line 29, Form NJ-1040EZ. These payments and/or credits are subtracted directly from your tax liability. Taxpayers who do not reduce their tax liability by $\$ 50$ or more when claiming the property tax deduction should claim the property tax credit instead.

For recorded information on the property tax deduction/credit, call our automated TaxTalk service from a Touch-tone phone at 1-800-323-4400 (toll-free within New Jersey, New York, Pennsylvania, Delaware, and Maryland) or 609-826-4400. You may also request our publication Property Tax Deduction/Credit Frequently Asked Questions. See "NJ TaxTalk" on page 43.

Eligibility Requirements. To be eligible for a property tax deduction or credit:

- You must have been domiciled and maintained a principal residence as a homeowner or tenant in New Jersey during 2003; and
- Your principal residence, whether owned or rented, must be subject to local property taxes, and property taxes must have been paid on that residence either as actual property taxes or through rent; and
- Your rented dwelling must have its own separate kitchen and bath facilities; and
- Your gross income on Line 16 is more than $\$ 20,000$ ( $\$ 10,000$ if filing status is single) or you or your spouse were 65 years of age or older or blind or disabled at the end of the tax year.

Taxpayers who were not 65 years of age or older or blind or disabled on December 31, 2003, with gross income of $\$ 20,000$ or less ( $\$ 10,000$ if filing status is single) are not eligible for a property tax credit.

Principal Residence. A principal residence means a homestead, either owned or rented, actually and continually occupied as your permanent residence. No property tax deduction or credit is allowed for a vacation home, a "second home," or property which the owner rents to someone else.


You cannot use Form NJ -1040EZ if you lived at more than one qualified New Jersey residence during the year, shared ownership or rent with someone other than your spouse, or you owned a residence containing more than one unit and you wish to claim a property tax deduction/credit.

Homeowners. You may claim a property tax deduction or credit for the home in New Jersey that you owned and lived in as your principal residence provided it was subject to local property taxes.

Condominiums and Co-ops. A condominium unit or a unit in a cooper-
ative housing complex or mutual housing corporation is considered a single-family dwelling for purposes of the property tax deduction or credit.

Continuing Care Communities. As a resident in a continuing care retirement community, you may qualify for a property tax deduction or credit as a homeowner if the continuing care contract requires you to bear the proportionate share of property taxes attributable to your unit.

Disabled Veterans. Totally and permanently disabled veterans who have a $100 \%$ exemption from local property taxes are not eligible for a property tax deduction or credit. If any portion of the dwelling is rented to a tenant and property taxes are paid by the disabled veteran owner on the rented portion, any tenant may be eligible for a property tax deduction or credit, but the property owner is not eligible.

Life Tenancy. You are also a homeowner if you have life tenancy rights or hold a lease for 99 years or more.

Tenants. You may claim a property tax deduction or credit for a home or apartment you rented in New Jersey and lived in as your principal residence, provided that the building is subject to local property taxes and your dwelling unit contains its own separate kitchen and bathroom. You do not qualify for a property tax deduction or credit if you reside in a unit which only has access to a kitchen or bathroom.

> Mobile Homes. If you own a mobile home which is located in a mobile home park, you qualify for a property tax deduction or credit as a tenant. For more information on mobile homes, contact the New Jersey Division of Taxation Customer Service Center.

Tax-Exempt, Subsidized, and Campus Housing. Tenants living in dwellings which are not subject to local property taxes are not eligible for a property tax deduction or credit. This includes tenants living in tax-exempt housing or other dwellings owned by
the State, County, Municipal, or Federal government; students living in oncampus apartments at State colleges and universities; and tenants living in dwellings owned by religious, charitable, or other nonprofit organizations (including on-campus apartments at private nonprofit colleges and universities), if the property is exempt from local property taxes. Do not enter a figure on Line 20 or Line 26 of the tax return. If you are not sure whether the dwelling you rent is subject to local property taxes, contact your municipal tax assessor for information. The Division of Taxation audits returns to ensure that only qualified applicants claim the property tax deduction or the property tax credit.

Seniors or Blind/Disabled Persons. If either you or your spouse were 65 years of age or older or blind or disabled at the end of the tax year, and your gross income on Line 16 is $\$ 20,000$ or less ( $\$ 10,000$ if filing status is single), and you satisfy the eligibility requirements, you qualify for a property tax credit in the amount of $\$ 50$. If you have an overpayment on Line 31, complete the Homestead Rebate Application on the back of Form NJ-1040EZ, and your credit will automatically be sent to you with your homestead rebate. Do not complete Line 20 to claim a property tax deduction or Line 26 to claim a property tax credit.

If your income on Line 16 is below the minimum filing threshold (see page 13) and you do not have an overpayment on

Line 31, you cannot use Form NJ-1040EZ to apply for a homestead rebate. You need to file Form HR-1040 or use another filing method (see back cover).

## Line 20 - Property Tax Deduction

If you satisfied the eligibility requirements, you may deduct $100 \%$ of property taxes due and paid or $\$ 10,000$, whichever is less. For tenants, $18 \%$ of the rent paid during the year is considered property taxes paid. Complete Schedule 1 below to determine the amount of your property tax deduction and whether you should elect to take the property tax credit on Line 26 instead of the deduction on Line 20.

## Schedule 1 - Property Tax Deduction/Credit

Complete both columns of this schedule to find out whether the Property Tax Deduction or the Property Tax Credit is better for you.

1. Property Tax. Enter the property taxes you paid in 2003. Renters enter $18 \%$ of rent paid in 2003. See instructions page 24.
2. Property Tax Deduction. Enter Line 1 or $\$ 10,000$, whichever is less. Also enter this amount on Line 4 below. See instructions page 24.
$\qquad$
3. $\qquad$
4. Taxable Income (Copy from Line 19 of your NJ-1040EZ) $\qquad$
5. Property Tax Deduction (Copy from Line 2 of this schedule) $\qquad$
6. Taxable Income After Property Tax Deduction (Subtract Line 4 from Line 3) $\qquad$
7. Tax you would pay on Line 5 amount (Go to Tax Table or Tax Rate Schedules and enter amount) $\qquad$
8. Subtract Line 6, Column A from Line 6, Column B and enter the result here

| Column A | Column B |  |
| :---: | :---: | :---: |
| 3. | 3. |  |
| 4. | 4. | - 0 - |
| 5. | 5. |  |
| 6. | 6. |  |
| ........ | 7. |  |

8. Is the Line $\mathbf{7}$ amount $\mathbf{\$ 5 0}$ or more?
$\checkmark$ Yes. You receive a greater tax benefit by taking the Property Tax Deduction. Make the following entries on Form NJ-1040EZ.
Form NJ-1040EZ Enter amount from:
Line $20 \quad$ Line 4, Column A
Line 21 Line 5, Column A
Line 22 Line 6, Column A
Line 26 Make no entry
$\checkmark$ No. You receive a greater tax benefit from the Property Tax Credit. Make the following entries on Form NJ-1040EZ.
Form NJ-1040EZ Enter amount from:
Line $20 \quad$ Make no entry
Line 21 Line 5, Column B
Line 22 Line 6, Column B
Line 26 Enter \$50

## Line 1 - Property Tax/Rent

Enter on Line 1 your property taxes (or $18 \%$ of rent) due and paid during 2003 on your qualified residence.


You cannot use Form NJ -1040EZ if you lived at more than one qualified New Jersey residence during the year, shared ownership or rent with someone other than your spouse, or you owned a residence containing more than one unit and you wish to claim a property tax deduction/ credit.
$\mathbb{T} \triangle \mathbb{Z} \mathbb{T} \| P$ Property Tax Reimburse-
 ment Applicants. If you are eligible for a property tax reimbursement for 2003 and file your application on Form PTR-1, enter on Line 1 the amount of your 2002 property taxes as reported on Line 14 of your 2003 Property Tax Reimbursement Application, Form PTR-1. (For homeowners, this is the gross amount of property taxes due before any senior citizen's deduction or veteran's deduction or REAP credit was subtracted. For mobile home owners, this is $18 \%$ of 2002 site fees.)

PTR-1 Example
 (Line 1, Schedule 1)

If you are eligible for a property tax reimbursement for 2003 and file your applica-
tion on Form PTR-2, enter on Line 1 the amount of your 2003 property taxes (mobile home owners use $18 \%$ of 2003 site fees) minus the amount of any property tax reimbursement you received for 2002. (For this calculation, homeowners use gross amount of property taxes due for 2003 before any senior citizen's deduction or veteran's deduction or REAP credit was subtracted.)

PTR-2 Example

| 2003 Property Taxes Paid .................... | $\$ 4,000.00$ |
| :--- | ---: |
| Senior Citizen's Deduction .................... | +250.00 |
| Veteran's Deduction ....................... | +250.00 |
| REAP Credit .............................................. | +59.00 |
| 2003 Gross Property Taxes Due ......... | $\$ 4,559.00$ |
| 2002 Property Tax Reimbursement ....... | $\underline{-196.00}$ |
| Line 1, Schedule 1 ........................... | $\$ 4,363.00$ |

Note: If you owned your home with someone other than your spouse or if your home consists of more than one unit, the amount of property taxes you report must reflect your percentage of ownership or the proportionate share of property taxes for the unit you occupy as your principal residence.

For more information on the Property Tax Reimbursement Program, request our publication Property Tax Reimbursement Frequently Asked Questions.

## Line 2 - Property Tax Deduction

Enter the amount on Line 1 or $\$ 10,000$, whichever is less. Also enter this amount on Line 4, Column A.

## Line 3 - Taxable Income

For each column, enter on Line 3, Schedule 1 the amount from Line 19, Form NJ-1040EZ.

## Line 4 - Property Tax Deduction

Enter on Line 4, Column A the amount from Line 2, Schedule 1.

## Line 5 - Taxable Income After Property Tax Deduction

For each column, subtract Line 4 from Line 3 and enter the result on Line 5.

## Line 6 - Tax on Line 5

For each column, enter on Line 6 the amount of tax on the income shown on Line 5. Use the Tax Table on page 33 or the Tax Rate Schedules on page 42 to calculate the amount of tax.

## Lines 7 and 8 - Deduction/ Credit Determination

To determine whether a property tax deduction or a property tax credit is more beneficial to you, subtract Line 6, Column A from Line 6, Column B and enter the result on Line 7. If Line 7 is $\$ 50$ or more, you will receive a greater benefit by taking the property tax deduction. If Line 7 is less than $\$ 50$, you will receive a greater benefit by taking the property tax credit. Follow the instructions on Schedule 1 for completing Lines 20, 21, 22, and 26, Form NJ-1040EZ.

## 2003 Form NJ-1040EZ Line-by-Line Instructions

## Line 21 - New Jersey Taxable Income

Subtract Line 20 from Line 19. If zero or less, make no entry.

## Line 22 - Tax on Amount on <br> Line 21

Compute your tax by using one of the following methods.

Tax Table. If your New Jersey taxable income is less than $\$ 100,000$, you may use
the New Jersey Tax Table on page 33 or the New Jersey Tax Rate Schedules on page 42 to find your tax. When using the tax table, be sure to use the correct column. After you have found your tax, enter the amount on Line 22.

Tax Rate Schedules. You must use the New Jersey Tax Rate Schedules on page 42 if your New Jersey taxable income is $\$ 100,000$ or more. Use the correct schedule for your filing status. After you have calculated your tax, enter the amount on Line 22.

## Line 23 - Use Tax Due on Out-of-State Purchases

If you were a New Jersey resident and you purchased items or services that were subject to New Jersey sales tax, you are liable for the use tax at the rate of $6 \%$ of the purchase price if:

1. Sales tax has not been paid; or
2. Sales tax has been collected out of State at a rate less than $6 \%$.

## Line 23 - Use Tax Due on Out-of-State Purchases - continued

In determining the net amount of use tax due, sales tax paid to certain other states may be taken as credit. Use tax is due 20 days after the items enter New Jersey. Use Form ST-18 to remit the use tax on a more timely basis. See page 43 of this booklet for information on how to obtain Form ST-18 and other forms.

If you owe use tax and are remitting it with Form NJ-1040EZ, enter the amount on Line 23. If you owe no use tax, enter "0."

## Line 24 - Total Tax

Enter on Line 24 the total of Lines 22 and 23.

## Line 25 - New Jersey Income Tax Withheld

Enter on Line 25 the total New Jersey income tax withheld, as shown on your W-2 statement(s). The W-2 must indicate the amount of New Jersey tax withheld and the "State" box must indicate that the tax withheld was New Jersey income tax. See sample W-2 on page 19. Enclose the state copy of each W-2.

Do not include on Line 25 amounts withheld as New Jersey unemployment insurance/health care subsidy fund/workforce development partnership fund contributions (shown on the W-2 as UI/HC/WD, if combined, or UI, HC, and WD if stated separately) or New Jersey disability insurance contributions (may be shown as DI). These are not New Jersey income tax withholdings and may not be used as credits on Line 25.

| CAUTIDN |  |
| :---: | :---: |
|  | bution for UI/HC/WD |
| maximum employee contribution for DI was $\$ 119.50$. You cannot use Form NJ-1040EZ if you had two or more employers and you wish to claim a credit for excess UI/HC/WD or DI contributions withheld. |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

All W-2 statements must reflect your correct social security number for the withholdings to be credited. If the social security number is missing or incorrect, you must obtain a corrected W-2 from your employer. Only your employer/payer can
issue or correct this form. If you have not received a W-2 form by February 15, 2004, or if the form you received is incorrect, contact your employer/payer immediately.

## Line 26 - Property Tax Credit

If you satisfied the eligibility requirements (see page 22) and you did not claim a property tax deduction on Line 20 , you qualify for a property tax credit.

## Do not complete Line 26 if:

- You claimed a property tax deduction on Line 20; or
- Your gross income on Line 16, Form NJ-1040EZ is $\$ 20,000$ or less $(\$ 10,000$ if filing status is single).

Note: If you are 65 years of age or older or blind or disabled, and you are not required to file Form NJ-1040EZ because your gross income on Line 16 is $\$ 20,000$ or less $(\$ 10,000$ if filing status is single), and you satisfy the eligibility requirements, you qualify for a property tax credit in the amount of $\$ 50$. If you have an overpayment on Line 31, complete and file the homestead rebate application on the back of Form NJ-1040EZ, and your credit will automatically be paid with your homestead rebate. Do not claim the property tax deduction (Line 20) or the property tax credit (Line 26) on Form NJ-1040EZ.

If your income on Line 16 is below the minimum filing threshold (see page 13) and you do not have an overpayment on Line 31, you cannot use Form NJ-1040EZ to apply for a homestead rebate. You need to file Form HR-1040 or use another filing method (see back cover).

## Line 27 - New Jersey Estimated Payments/Credit From 2002 Return

Enter on Line 27 the total of:

- Estimated tax payments made for 2003
- Credit applied from your 2002 tax return*
- Amount, if any, paid to qualify for an extension of time to file
*This is the amount of overpayment that you chose to carry forward on Line 1 of the "Deductions From Overpayment" section of your 2002 NJ-1040EZ resident return (or Line 52 of your 2002 NJ-1040) as a credit towards your income tax liability for 2003. If you received a refund check for 2002, do not enter the amount of that refund check on Line 27.

Underpayment of Estimated Tax. Fill in the oval below Line 27 if you are enclosing Form NJ-2210. See "Estimated Tax" on page 16.

## Payments Made Under Another Name or Social Security Number. If you

 changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, enclose a statement with your return explaining all the payments you and/or your spouse made for 2003 and the name(s) and social security number(s) under which you made payments.If your spouse died during the year and any estimated payment(s) were made under the deceased spouse's social security number and other payments were made under your social security number, you must enclose a statement with your return listing the social security numbers and the amounts submitted under each social security number.

## New Jersey Earned Income Tax Credit (Line 28)

T勾 $\mathbb{T} \| P$ The New Jersey earned in-
 come tax credit is a credit for certain taxpayers who work and have earned income. The credit reduces the amount of tax you owe and may also give you a refund, even if you have no tax liability to New Jersey. If you are eligible and file for a Federal earned income credit, you may also be eligible for a New Jersey earned income tax credit.

You must file a New Jersey resident income tax return to receive a New Jersey earned income tax credit, even if you are not required to file a return because your gross income is below the minimum income filing threshold.


For tax year 2003, you are allowed a credit in the amount of $20 \%$ of your Federal earned income credit if:

- The filing status on both your Federal return and your New Jersey return is married, filing joint return, head of household, or qualifying widow(er); and
- Your New Jersey gross income on Line 16, Form NJ-1040EZ is $\$ 20,000$ or less; and
- You have at least one "qualifying child" for purposes of the Federal earned income credit.

Note: If your filing status is single, you may not claim a New Jersey earned income tax credit.

## Line 28 - New Jersey Earned Income Tax Credit

If you satisfy the eligibility requirements above, complete the Earned Income Tax Credit Schedule on page 2 of Form NJ-1040EZ to calculate the amount of your New Jersey earned income tax credit.

## Completing the Earned Income Tax Credit Schedule

Line 1. If you filed a 2003 Federal Schedule EIC on which you listed at least one "qualifying child," fill in the "Yes" oval. Otherwise, fill in "No." If you did not file a 2003 Federal Schedule EIC or if you did not have a qualifying child, you are not eligible for a New Jersey earned income tax credit.

Line 2. If you asked the Internal Revenue Service to calculate your Federal earned income credit, fill in the oval at Line 2. The IRS will provide information regarding Federal earned income credit recipients to the Division of Taxation in October 2004. Please allow at least 4-6 weeks for the Division to process the information and issue a check for your New Jersey earned income tax credit.

Line 3. Enter the amount of your Federal earned income credit from your 2003 Federal Form 1040 or Form 1040A.

Line 4. Enter 20\% of Line 3, your Federal earned income credit.

Federal Earned Income Credit $\times .20=$ Line 4
Enter the amount from Line 4 of the
Earned Income Tax Credit Schedule on Line 28, Form NJ-1040EZ.

## Line 29 - Total Payments and Credits

Add Lines 25 through 28 and enter the result on Line 29.

## Line 30 - Amount of Tax You Owe

If Line 24 is more than Line 29, subtract Line 29 (Total Payments and Credits) from Line 24 (Total Tax) and enter the result on Line 30. This is the amount you owe.

If you owe tax you may make a donation on Lines 2, 3, 4, 5, 6, and/or 7 in the "Deductions from Overpayment" section (page 2, Form NJ-1040EZ), by adding the amount of your donation to your payment amount.

If you are enclosing Form NJ-2210, the amount of your payment should also include interest calculated for the underpayment of estimated tax. See "Estimated Tax" on page 16. Make your check or money order for the total amount payable to "State of New Jersey - TGI."

You may pay your 2003 New Jersey income taxes by electronic check (e-check) or credit card (Visa, American Express, MasterCard, or Discover/Novus). See "How to Pay" on page 14. Fill in the oval below Line 30 if you are paying by e-check or credit card. Do not send in the payment voucher if you pay your taxes by e-check or credit card.

## Line 31 - Overpayment

If Line 24 is less than Line 29 , subtract Line 24 (Total Tax) from Line 29 (Total Payments and Credits) and enter the result on Line 31.

## Line 32 - Total Deductions From Overpayment

You must complete the "Deductions From Overpayment" section on page 2, Form NJ-1040EZ before completing Line 32.

## Deductions From Overpayment:

Line 1 - Credit to Your 2004 Tax. Enter on Line 1 the amount of your overpayment that you wish to credit to your 2004 tax liability.

Contributions (Lines 2-7). Whether you have an overpayment or a balance due, you may make a donation to any of the following funds:

- Endangered Wildlife Fund
- Children's Trust Fund
- Vietnam Veterans' Memorial Fund
- Breast Cancer Research Fund
- U.S.S. New Jersey Educational Museum Fund

You may also make a donation to one of the following funds on Line 7:

- Drug Abuse Education Fund (01); or
- Korean Veterans' Memorial Fund (02); or
- Organ and Tissue Donor Awareness Education Fund (03); or
- NJ-AIDS Services Fund (04); or
- Literacy Volunteers of America - New Jersey Fund (05); or
- New Jersey Prostate Cancer Research Fund (06).

Indicate the amount you want to contribute by checking the appropriate box(es) or entering any amount you wish to contribute.

If you are making a donation on Line 7 , also enter the code number $(01,02,03,04$, 05 , or 06 ) for the fund of your choice. For your convenience, " 0 " is already entered.
The amount you donate will reduce your refund or increase your balance due. An amount must be entered when making a contribution.

If you are making a donation on Line 2,3 , $4,5,6$, and/or 7 , and you have a balance due, increase the amount of your payment by the amount you wish to contribute. If
you are paying your tax due by check and including a donation, your check or money order must be made out to "State of New Jersey - TGI," not to the charity or charities you selected. Your donation will be deposited in the appropriate fund(s) when your return is processed.

Line 8 - Total Deductions From Overpayment. Enter on Line 8 the total of Lines 1 through 7. Also enter this amount on Line 32.

## Line 33 - Refund

Subtract Line 32 from Line 31. Enter the result on Line 33. This is the amount of your refund.

## Gubernatorial Elections Fund

The Gubernatorial Elections Fund, financed by taxpayer designated $\$ 1$ contributions, provides partial public financing to qualified candidates for the office of Governor of New Jersey. With its contribution and expenditure limits, the Gubernatorial Public Financing Program has since 1977 assisted 56 candidates to conduct their campaigns free from the improper influence of excessive campaign contributions. Operation of the program has also permitted candidates of limited financial means to run for election to the State's highest office. As a condition of their receipt of public financing, candidates must agree to participate in two debates which provide the public with an opportunity to hear the views of each candidate. For more information on the Gubernatorial Public Financing Program, contact the New Jersey Election Law En-
forcement Commission at 609-292-8700 or write to:

NJ Election Law Enforcement Commission PO Box 185
Trenton NJ 08625-0185
Lists of contributors to gubernatorial candidates and copies of reports filed by gubernatorial candidates may be viewed on the Election Law Enforcement Commission Web site at: www.elec.state.nj.us.

Participation in the $\$ 1$ income tax checkoff protects the continuity and integrity of the Gubernatorial Elections Fund by providing that funds will be reserved for future gubernatorial elections thereby deterring the use of needed funding for other purposes. If you want to designate $\$ 1$ to go to help candidates for governor pay campaign expenses, fill in the "Yes" oval in the Gubernatorial Elections Fund section of the return. If you are filing a joint return, your spouse may also designate $\$ 1$ to this fund. Filling in the "Yes" oval will not in any way increase your tax liability or reduce your refund.

## Signatures

Sign and date your return in blue or black ink. Both husband and wife must sign a joint return. The signature(s) on the form you file must be original; photocopied signatures are not acceptable. A return without the proper signatures cannot be processed and will be returned to you. This causes unnecessary processing delays and may result in penalties for late filing or a delay or denial of your homestead rebate.
$\mathbb{T} \triangle \mathbb{N} \| P$ Preparer Authorization. 1-8 Because of the strict provisions of confidentiality, Division of Taxation personnel may not discuss your return or enclosures with anyone other than you without your written authorization. If, for any reason, you want a Division of Taxation representative to discuss your tax return with the individual who signed your return as your "Paid Tax Preparer," we must have your permission to do so. To authorize the Division of Taxation to discuss your return and enclosures with your "Paid Tax Preparer," fill in the oval below "Your Signature" line.

Don't Need Forms Mailed to You Next Year? Taxpayers who pay someone else to prepare their returns probably do not use the income tax return booklets mailed to them each year. If you do not need a booklet mailed to you next year, fill in the oval below "Spouse's Signature" line. Telling us that you do not need a booklet next year will help us reduce printing and mailing costs.

Tax Preparers. Anyone who prepares a return for a fee must sign the return as a "Paid Preparer" and enter his or her social security number or Federal preparer tax identification number. Include the company or corporation name and Federal identification number, if applicable. A tax preparer who fails to sign the return or provide a tax identification number may incur a $\$ 25$ penalty for each omission. Someone who prepares your return but does not charge you should not sign your return.

# Taxpayers Age 65 or Over and/or Totally and Permanently Disabled 

## if your filing status is: and your gross income is: your rebate amount will be:



## Taxpayers Under Age 65 and Not Totally and Permanently Disabled

if your gross income is: your rebate amount will be:

## Homeowners

Tenants
$\$ 40,000$ or less
$\qquad$
$\$ 100,000$ or less
Maximum $\quad \$ 90$

Maximum $\quad \$ 100$

## Qualifications

To be eligible for a New Jersey homestead rebate:

- You must have been domiciled and maintained a principal residence as a homeowner or tenant in New Jersey during 2003; and
- Your gross income for the entire year must have been $\$ 100,000$ or less (see Note under Line 1, Gross Income, below). If you were a homeowner under 65 and not blind or disabled, you are not eligible for a homestead rebate if your income is over $\$ 40,000$; and
- Your principal residence, whether owned or rented, must be subject to local property taxes, and property taxes must have been paid on that residence either as actual property taxes or through rent; and
- Your rented dwelling must have its own separate kitchen and bath facilities; and
- You must file Form NJ-1040EZ by April 15, 2004, or if you are filing under an extension, by the extended due date.

You cannot use Form NJ-1040EZ to apply for a homestead rebate if your income on Line 16 is below the minimum filing threshold (see page 13) and you do not have an overpayment on Line 31. In that case, you have until January 18, 2005, to apply for your homestead rebate using Form HR-1040.

Principal Residence. A principal residence means a homestead, either owned or rented, actually and continually occupied as your permanent residence. No rebate will be granted for a vacation home, a "second home," or property which the owner rents to someone else.


You cannot use Form NJ-1040EZ to claim a homestead rebate if you lived at more than one qualified New Jersey residence during the year, shared ownership or rent with someone other than your spouse, or you owned a residence containing more than one unit.

## Tax-Exempt, Subsidized, and Campus Housing

Do not complete the Homestead Rebate Application on the back of Form NJ-1040EZ if the dwelling you rent is not subject to local property taxes; you do not qualify for a rebate. If you are not sure whether the dwelling you rent is subject to local property taxes, contact your municipal tax assessor for information. The Division of Taxation audits returns to ensure that only qualified applicants receive rebates.

## Homeowners

You may claim a rebate for the home in New Jersey that you owned and lived in as your principal residence provided it was subject to local property taxes.

Condominiums and Co-ops. A condominium unit or a unit in a cooperative housing complex or mutual housing corporation is considered a single-family dwelling for purposes of the rebate.

## Continuing Care Communities. As a

 resident in a continuing care retirement community, you may qualify for a rebate as a homeowner if the continuing care contract requires you to bear the proportionate share of property taxes attributable to your unit.Disabled Veterans. Totally and permanently disabled veterans who have a $100 \%$ exemption from local property taxes are not eligible for a homestead rebate. If any portion of the dwelling is rented to a tenant and property taxes are paid by the disabled veteran owner on the rented portion, any tenant may be eligible for a homestead rebate, but the property owner is not eligible.

Life Tenancy. You are also a homeowner if you have life tenancy rights or hold a lease for 99 years or more.

## Tenants

You may claim a rebate for a home or apartment you rented in New Jersey and lived in as your principal residence, provided that the building is subject to local property taxes and your dwelling unit contains its own separate kitchen and bathroom. You do not qualify for a rebate if you reside in a unit which only has access to a kitchen or bathroom.

Mobile Homes. If you own a mobile home which is located in a mobile home
park, you qualify for a rebate as a tenant. For more information on mobile homes, contact the Division's Customer Service Center.

## Rebate Application

## Line 1 - Gross Income

Enter on Line 1 the amount of income reported on Line 16, Form NJ-1040EZ.

## Note:

- Social Security and Railroad Retirement benefits are exempt from New Jersey income tax and should not be reported as income on Line 1.
- If the amount on Line 1 is more than $\$ 100,000$, you are not eligible for a 2003 homestead rebate. If you were a homeowner under 65 and not blind or disabled, you are not eligible for a homestead rebate if your income is over $\$ 40,000$. Do not complete the homestead rebate application.


## Line 2 - Address

Complete the street address and municipality of the New Jersey residence for which the rebate is claimed if different from the address on the front of Form NJ-1040EZ.

## Line 3 - Homeowner/Tenant Status

Fill in the oval to indicate whether you were a homeowner or a tenant during 2003. Fill in only one oval.

## Homeowners

(Lines 4 and 5)

## Line 4 - Block and Lot Number

If you filled in "Homeowner" on Line 3, enter the Block and Lot Number of your principal residence on December 31, 2003, or the last day that you were a resi-

## Homeowners (Lines 4 and 5) - continued

dent homeowner in 2003. Include qualifier if applicable. (Only condominiums may have qualifiers assigned to them.) You may obtain this information from your current property tax bill or from your local tax assessor.

## Line 5 - Property Tax

Enter on Line 5 the total amount of property taxes paid on your principal residence in New Jersey during the year. Report only the actual amount of property taxes that were due and paid to the local taxing authorities during 2003. If no property tax payments were made by December 31, 2003, you may not claim a homestead rebate.

Residents of cooperative dwelling units must obtain from their cooperative's management their share of property taxes for the residential unit they occupy.

Residents of continuing care retirement facilities may not include charges for anything other than their share of property taxes as specified in their continuing care contract.

## Tenants (Line 6)

## Line 6 - Rent

Enter on Line 6 the total amount of rent paid on your principal residence in New Jersey during the year.

Note: The Division of Taxation will calculate the amount of your rebate based on the information you provide. If you are also eligible for the NJ SAVER rebate, you will receive either a homestead rebate or the NJ SAVER rebate, whichever provides the higher benefit. Although the homestead rebate and NJ SAVER rebate have similar eligibility requirements, they have separate applications which must be filed for each program.

For more information on how the homestead rebate is calculated, request Tax Topic Bulletin HR-2, Homestead Rebate Guidelines.

## Assembling Your Return

Be sure to check the following before mailing your completed return:

- Check your math.
- Check name, address, social security number, and county/municipality code for accuracy when using the label or writing information on the return.
- Sign and date your return. Both spouses must sign a joint return.
- Homestead rebate application. An incomplete application may delay your rebate.
- Enclose all supporting documents and schedules with the return including:
- W-2(s)
- If appropriate, New Jersey Form NJ-630 or NJ-2440
- If appropriate, proof of age and/or disability the first time you claim the exemption(s) on your return
- If appropriate, copy of Federal Form(s):

Schedule B or Schedule 1 for interest over $\$ 1,500 \quad$ Form 4868 for filing under a Federal extension
Form 2106 for employee business expenses
Form 8853 for Archer MSA contributions Form 3903 for moving expenses

- Balance due. Complete the Payment Voucher, Form NJ-1040EZ-V, and return it with your payment if paying by check or money order. Write your social security number on your check or money order. If paying by e-check or credit card, do not include the payment voucher.
- Use the large envelope to mail Form NJ-1040EZ with related enclosures, payment voucher, and check or money order. On the flap of the large envelope you will find two address labels. Choose the label that applies.
- Keep a copy of your return and all supporting documents or schedules.

Enter the appropriate four-digit number in the boxes on Form NJ-1040EZ. The County/Municipality Codes reflected below are for the Division of Taxation purposes only.

| Municipality | Code | Municipality | Code | Municipality | Code | Municipality | Code |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ATLANTIC COUNTY |  | Ridgewood Village | 0251 | Gibbsboro Borough | 0413 | Nutley Township | 0716 |
| Absecon City | 0101 | River Edge Borough | 0252 | Gloucester City | 0414 | Orange City | 0717 |
| Atlantic City | 0102 | River Vale Township | 0253 | Gloucester Township | 0415 | Roseland Borough | 0718 |
| Brigantine City | 0103 | Rochelle Park Township | 0254 | Haddon Township | 0416 | South Orange Village Twp. | 0719 |
| Buena Borough | 0104 | Rockleigh Borough | 0255 | Haddonfield Borough | 0417 | Verona Township | 0720 |
| Buena Vista Township | 0105 | Rutherford Borough | 0256 | Haddon Heights Borough | 0418 | West Caldwell Township | 0721 |
| Corbin City | 0106 | Saddle Brook Township | 0257 | Hi-Nella Borough | 0419 | West Orange Township | 0722 |
| Egg Harbor City | 0107 | Saddle River Borough | 0258 | Laurel Springs Borough | 0420 |  |  |
| Egg Harbor Township | 0108 | South Hackensack Twp. | 0259 | Lawnside Borough | 0421 | GLOUCESTER COUNTY |  |
| Estell Manor City | 0109 | Teaneck Township | 0260 | Lindenwold Borough | 0422 | Clayton Borough | 0801 |
| Folsom Borough | 0110 | Tenafly Borough | 0261 | Magnolia Borough | 0423 | Deptford Township | 0802 |
| Galloway Township | 0111 | Teterboro Borough | 0262 | Merchantville Borough | 0424 | East Greenwich Township | 0803 |
| Hamilton Township | 0112 | Upper Saddle River Bor. | 0263 | Mount Ephraim Borough | 0425 | Elk Township | 0804 |
| Hammonton Town | 0113 | Waldwick Borough | 0264 | Oaklyn Borough | 0426 | Franklin Township | 0805 |
| Linwood City | 0114 | Wallington Borough | 0265 | Pennsauken Township | 0427 | Glassboro Borough | 0806 |
| Longport Borough | 0115 | Washington Township | 0266 | Pine Hill Borough | 0428 | Greenwich Township | 0807 |
| Margate City | 0116 | Westwood Borough | 0267 | Pine Valley Borough | 0429 | Harrison Township | 0808 |
| Mullica Township | 0117 | Woodcliff Lake Borough | 0268 | Runnemede Borough | 0430 | Logan Township | 0809 |
| Northfield City | 0118 | Wood-Ridge Borough | 0269 | Somerdale Borough | 0431 | Mantua Township | 0810 |
| Pleasantville City | 0119 | Wyckoff Township | 0270 | Stratford Borough | 0432 | Monroe Township | 0811 |
| Port Republic City | 0120 |  |  | Tavistock Borough | 0433 | National Park Borough | 0812 |
| Somers Point City | 0121 | BURLINGTON COUNTY |  | Voorhees Township | 0434 | Newfield Borough | 0813 |
| Ventnor City | 0122 | Bass River Township | 0301 | Waterford Township | 0435 | Paulsboro Borough | 0814 |
| Weymouth Township | 0123 | Beverly City | 0302 | Winslow Township | 0436 | Pitman Borough | 0815 |
| BERGEN COUNTY |  | Bordentown City | 0303 | Woodlynne Borough | 0437 | South Harrison Township | 0816 |
| Allendale Borough | 0201 |  | 0305 |  |  | Swedesboro Borough | 0817 |
| Alpine Borough | 0202 | Burlington Township | 0306 | CAPE MAY CO | 0501 | Washington Township Wenonah Borough | 0818 |
| Bergenfield Borough | 0203 | Chesterfield Township | 0307 | Cape May City | 0502 | West Deptford Township | 0820 |
| Bogota Borough | 0204 | Cinnaminson Township | 0308 | Cape May Point Borough | 0503 | Westville Borough | 0821 |
| Carlstadt Borough | 0205 | Delanco Township | 0309 | Dennis Township | 0504 | Woodbury City | 0822 |
| Cliffside Park Borough | 0206 | Delran Township | 0310 | Lower Township | 0505 | Woodbury Heights Bor. | 0823 |
| Closter Borough | 0207 | Eastampton Township | 0311 | Middle Township | 0506 | Woolwich Township | 0824 |
| Cresskill Borough Demarest Borough | 0208 | Edgewater Park Township | 0312 | North Wildwood City | 0507 |  |  |
| Demarest Borough Dumont Borough | 0209 | Evesham Township | 0313 | Ocean City | 0508 | HUDSON COUNTY |  |
| Dumont Borough ${ }_{\text {East Rutherford Borough }}$ | 0210 0212 | Fieldsboro Borough | 0314 | Sea Isle City | 0509 | Bayonne City | 0901 |
| East Rutherford Boroug Edgewater Borough | 0212 | Florence Township | 0315 | Stone Harbor Borough | 0510 | East Newark Borough | 0902 |
| Edgewater Borough Elmwood Park Borough | 0213 | Hainesport Township | 0316 | Upper Township | 0511 | Guttenberg Town | 0903 |
| Elmwood Park Borough Emerson Borough | 0211 | Lumberton Township | 0317 | West Cape May Borough | 0512 | Harrison Town | 0904 |
| Emerson Borough | 0214 0215 | Mansfield Township | 0318 | West Wildwood Borough | 0513 | Hoboken City | 0905 |
| Englewood Cliffs Boro | 0216 | Medford Township | 0320 | Wildwood City | 0514 | Jersey City | 0906 |
| Fair Lawn Borough | 0217 | Medford Lakes Borough | 0321 | Woodbine Borough | 0516 | North Bergen Township | 0908 |
| Fairview Borough | 0218 | Moorestown Township | 0322 | Woodbine Boroug |  | Secaucus Town | 0909 |
| Fort Lee Borough | 0219 | Mount Holly Township | 0323 | CUMBERLAND COUN |  | Union City | 0910 |
| Franklin Lakes Borough | 0220 | Mount Laurel Township | 0324 | Bridgeton City | 0601 | Weehawken Township | 0911 |
| Garfield City | 0221 | New Hanover Township | 0325 | Commercial Township | 0602 | West New York Town | 0912 |
| Glen Rock Borough | 0222 | North Hanover Township | 0326 | Deerfield Township | 0603 | West New York Town |  |
| Hackensack City | 0223 | Palmyra Borough | 0327 | Downe Township | 0604 | HUNTERDON COUNTY |  |
| Harrington Park Borough | 0224 | Pemberton Borough | 0328 | Fairfield Township | 0605 | Alexandria Township | 1001 |
| Hasbrouck Heights Bor. | 0225 | Pemberton Township | 0329 | Greenwich Township | 0606 | Bethlehem Township | 1002 |
| Haworth Borough | 0226 | Riverside Township | 0330 | Hopewell Township | 0607 | Bloomsbury Borough | 1003 |
| Hillsdale Borough | 0227 | Riverton Borough | 0331 | Lawrence Township | 0608 | Califon Borough | 1004 |
| Ho Ho Kus Borough | 0228 | Shamong Township | 0332 | Maurice River Township | 0609 | Clinton Town | 1005 |
| Leonia Borough | 0229 | Southampton Township | 0333 | Millville City | 0610 | Clinton Township | 1006 |
| Little Ferry Borough | 0230 | Springfield Township | 0334 | Shiloh Borough | 0611 | Delaware Township | 1007 |
| Lodi Borough | 0231 | Tabernacle Township | 0335 | Stow Creek Township | 0612 | East Amwell Township | 1008 |
| Lyndhurst Township | 0232 | Washington Township | 0336 | Upper Deerfield Twp. | 0613 | Flemington Borough | 1009 |
| Mahwah Township | 0233 | Westampton Township | 0337 | Vineland City | 0614 | Franklin Township | 1010 |
| Maywood Borough | 0234 | Willingboro Township | 0338 |  |  | Frenchtown Borough | 1011 |
| Midland Park Borough | 0235 | Woodland Township | 0339 | ESSEX COUNTY |  | Glen Gardner Borough | 1012 |
| Montvale Borough | 0236 | Wrightstown Borough | 0340 | Belleville Township | 0701 | Hampton Borough | 1013 |
| Moonachie Borough | 0237 |  |  | Bloomfield Township | 0702 | High Bridge Borough | 1014 |
| New Milford Borough | 0238 | CAMDEN COUNTY |  | Caldwell Borough Twp. | 0703 | Holland Township | 1015 |
| North Arlington Borough | 0239 | Audubon Borough | 0401 | Cedar Grove Township | 0704 | Kingwood Township | 1016 |
| Northvale Borough | 0240 | Audubon Park Borough | 0402 | East Orange City | 0705 | Lambertville City | 1017 |
| Norwood Borough | 0241 | Barrington Borough | 0403 | Essex Fells Twp. | 0706 | Lebanon Borough | 1018 |
| Oakland Borough | 0242 | Bellmawr Borough | 0404 | Fairfield Township | 0707 | Lebanon Township | 1019 |
| Old Tappan Borough | 0243 | Berlin Borough | 0405 | Glen Ridge Twp. | 0708 | Milford Borough | 1020 |
| Oradell Borough | 0244 | Berlin Township | 0406 | Irvington Township | 0709 | Raritan Township | 1021 |
| Palisades Park Borough | 0245 | Brooklawn Borough | 0407 | Livingston Township | 0710 | Readington Township | 1022 |
| Paramus Borough | 0246 | Camden City | 0408 | Maplewood Township | 0711 | Stockton Borough | 1023 |
| Park Ridge Borough | 0247 | Cherry Hill Township | 0409 | Millburn Township | 0712 | Tewksbury Township | 1024 |
| Ramsey Borough | 0248 | Chesilhurst Borough | 0410 | Montclair Township | 0713 | Union Township | 1025 |
| Ridgefield Borough | 0249 | Clementon Borough | 0411 | Newark City | 0714 | West Amwell Township | 1026 |
| Ridgefield Park Village | 0250 | Collingswood Borough | 0412 | North Caldwell Twp. | 0715 |  |  |

Enter the appropriate four-digit number in the boxes on Form NJ-1040EZ. The County/Municipality Codes reflected below are for the Division of Taxation purposes only.

| Municipality | Code | Municipality | Code | Municipality | Code | Municipality | Code |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| MERCER COUNTY |  | Monmouth Beach Borough | 1334 | Lakehurst Borough | 1514 | Warren Township | 1820 |
| East Windsor Township | 1101 | Neptune City Borough | 1336 | Lakewood Township | 1515 | Watchung Borough | 1821 |
| Ewing Township | 1102 | Neptune Township | 1335 | Lavallette Borough | 1516 |  |  |
| Hamilton Township | 1103 | Ocean Township | 1337 | Little Egg Harbor Twp. | 1517 | SUSSEX COUNTY |  |
| Hightstown Borough | 1104 | Oceanport Borough | 1338 | Long Beach Township | 1518 | Andover Borough | 1901 |
| Hopewell Borough | 1105 | Red Bank Borough | 1339 | Manchester Township | 1519 | Andover Township | 1902 |
| Hopewell Township | 1106 | Roosevelt Borough | 1340 | Mantoloking Borough | 1520 | Branchville Borough | 1903 |
| Lawrence Township | 1107 | Rumson Borough | 1341 | Ocean Gate Borough | 1522 | Byram Township | 1904 |
| Pennington Borough | 1108 | Sea Bright Borough | 1342 | Ocean Township | 1521 | Frankford Township | 1905 |
| Princeton Borough | 1109 | Sea Girt Borough | 1343 | Pine Beach Borough | 1523 | Franklin Borough | 1906 |
| Princeton Township | 1110 | Shrewsbury Borough | 1344 | Plumsted Township | 1524 | Fredon Township | 1907 |
| Trenton City | 1111 | Shrewsbury Township | 1345 | Point Pleasant Borough | 1525 | Green Township | 1908 |
| Washington Township | 1112 | South Belmar Borough | 1346 | Pt. Pleasant Beach Bor. | 1526 | Hamburg Borough | 1909 |
| West Windsor Township | 1113 | Spring Lake Borough | 1347 | Seaside Heights Borough | 1527 | Hampton Township | 1910 |
|  |  | Spring Lake Heights Bor. | 1348 | Seaside Park Borough | 1528 | Hardyston Township | 1911 |
| MIDDLESEX COUNTY |  | Tinton Falls Borough | 1349 | Ship Bottom Borough | 1529 | Hopatcong Borough | 1912 |
| Carteret Borough | 1201 | Union Beach Borough | 1350 | South Toms River Bor. | 1530 | Lafayette Township | 1913 |
| Cranbury Township | 1202 | Upper Freehold Township | 1351 | Stafford Township | 1531 | Montague Township | 1914 |
| Dunellen Borough | 1203 | Wall Township | 1352 | Surf City Borough | 1532 | Newton Town | 1915 |
| East Brunswick Township | 1204 | West Long Branch Boro | 1353 | Tuckerton Borough | 1533 | Ogdensburg Borough | 1916 |
| Edison Township | 1205 |  |  |  |  | Sandyston Township | 1917 |
| Helmetta Borough | 1206 | MORRIS COUNTY |  | PASSAIC COUNTY |  | Sparta Township | 1918 |
| Highland Park Borough | 1207 | Boonton Town | 1401 | Bloomingdale Borough | 1601 | Stanhope Borough | 1919 |
| Jamesburg Borough | 1208 | Boonton Township | 1402 | Clifton City | 1602 | Stillwater Township | 1920 |
| Metuchen Borough | 1209 | Butler Borough | 1403 | Haledon Borough | 1603 | Sussex Borough | 1921 |
| Middlesex Borough | 1210 | Chatham Borough | 1404 | Hawthorne Borough | 1604 | Vernon Township | 1922 |
| Milltown Borough | 1211 | Chatham Township | 1405 | Little Falls Township | 1605 | Walpack Township | 1923 |
| Monroe Township | 1212 | Chester Borough | 1406 | North Haledon Borough | 1606 | Wantage Township | 1924 |
| New Brunswick City | 1213 | Chester Township | 1407 | Passaic City | 1607 |  |  |
| North Brunswick Twp. | 1214 | Denville Township | 1408 | Paterson City | 1608 | UNION COUNTY |  |
| Old Bridge Township | 1215 | Dover Town | 1409 | Pompton Lakes Borough | 1609 | Berkeley Heights Twp. | 2001 |
| Perth Amboy City | 1216 | East Hanover Township | 1410 | Prospect Park Borough | 1610 | Clark Township | 2002 |
| Piscataway Township | 1217 | Florham Park Borough | 1411 | Ringwood Borough | 1611 | Cranford Township | 2003 |
| Plainsboro Township | 1218 | Hanover Township | 1412 | Totowa Borough | 1612 | Elizabeth City | 2004 |
| Sayreville Borough | 1219 | Harding Township | 1413 | Wanaque Borough | 1613 | Fanwood Borough | 2005 |
| South Amboy City | 1220 | Jefferson Township | 1414 | Wayne Township | 1614 | Garwood Borough | 2006 |
| South Brunswick Twp. | 1221 | Kinnelon Borough | 1415 | West Milford Township | 1615 | Hillside Township | 2007 |
| South Plainfield Bor. | 1222 | Lincoln Park Borough | 1416 | West Paterson Borough | 1616 | Kenilworth Borough | 2008 |
| South River Borough | 1223 | Long Hill Township | 1430 |  |  | Linden City | 2009 |
| Spotswood Borough | 1224 | Madison Borough | 1417 | SALEM COUNTY |  | Mountainside Borough | 2010 |
| Woodbridge Township | 1225 | Mendham Borough | 1418 | Alloway Township | 1701 | New Providence Borough | 2011 |
|  |  | Mendham Township | 1419 | Carneys Point Township | 1702 | Plainfield City | 2012 |
| MONMOUTH COUNTY |  | Mine Hill Township | 1420 | Elmer Borough | 1703 | Rahway City | 2013 |
| Aberdeen Township | 1301 | Montville Township | 1421 | Elsinboro Township | 1704 | Roselle Borough | 2014 |
| Allenhurst Borough | 1302 | Morris Plains Borough | 1423 | Lower Alloways Crk. Twp. | 1705 | Roselle Park Borough | 2015 |
| Allentown Borough | 1303 | Morris Township | 1422 | Mannington Township | 1706 | Scotch Plains Township | 2016 |
| Asbury Park City | 1304 | Morristown Town | 1424 | Oldmans Township | 1707 | Springfield Township | 2017 |
| Atlantic Highlands Bor. | 1305 | Mountain Lakes Borough | 1425 | Penns Grove Borough | 1708 | Summit City | 2018 |
| Avon-by-the-Sea Bor. | 1306 | Mt. Arlington Borough | 1426 | Pennsville Township | 1709 | Union Township | 2019 |
| Belmar Borough | 1307 | Mt. Olive Township | 1427 | Pilesgrove Township | 1710 | Westfield Town | 2020 |
| Bradley Beach Borough | 1308 | Netcong Borough | 1428 | Pittsgrove Township | 1711 | Winfield Township | 2021 |
| Brielle Borough | 1309 | Parsippany-Troy Hills Twp. | 1429 | Quinton Township | 1712 |  |  |
| Colts Neck Township | 1310 | Pequannock Township | 1431 | Salem City | 1713 | WARREN COUNTY |  |
| Deal Borough | 1311 | Randolph Township | 1432 | Upper Pittsgrove Twp. | 1714 | Allamuchy Township | 2101 |
| Eatontown Borough | 1312 | Riverdale Borough | 1433 | Woodstown Borough | 1715 | Alpha Borough | 2102 |
| Englishtown Borough | 1313 | Rockaway Borough | 1434 |  |  | Belvidere Town | 2103 |
| Fair Haven Borough | 1314 | Rockaway Township | 1435 | SOMERSET COUNTY |  | Blairstown Township | 2104 |
| Farmingdale Borough | 1315 | Roxbury Township | 1436 | Bedminster Township | 1801 | Franklin Township | 2105 |
| Freehold Borough | 1316 | Victory Gardens Borough | 1437 | Bernards Township | 1802 | Frelinghuysen Township | 2106 |
| Freehold Township | 1317 | Washington Township | 1438 | Bernardsville Borough | 1803 | Greenwich Township | 2107 |
| Hazlet Township | 1318 | Wharton Borough | 1439 | Bound Brook Borough | 1804 | Hackettstown Town | 2108 |
| Highlands Borough | 1319 |  |  | Branchburg Township | 1805 | Hardwick Township | 2109 |
| Holmdel Township | 1320 | OCEAN COUNTY |  | Bridgewater Township | 1806 | Harmony Township | 2110 |
| Howell Township | 1321 | Barnegat Township | 1501 | Far Hills Borough | 1807 | Hope Township | 2111 |
| Interlaken Borough | 1322 | Barnegat Light Borough | 1502 | Franklin Township | 1808 | Independence Township | 2112 |
| Keansburg Borough | 1323 | Bay Head Borough | 1503 | Green Brook Township | 1809 | Knowlton Township | 2113 |
| Keyport Borough | 1324 | Beach Haven Borough | 1504 | Hillsborough Township | 1810 | Liberty Township | 2114 |
| Little Silver Borough | 1325 | Beachwood Borough | 1505 | Manville Borough | 1811 | Lopatcong Township | 2115 |
| Loch Arbour Village | 1326 | Berkeley Township | 1506 | Millstone Borough | 1812 | Mansfield Township | 2116 |
| Long Branch City | 1327 | Brick Township | 1507 | Montgomery Township | 1813 | Oxford Township | 2117 |
| Manalapan Township | 1328 | Dover Township | 1508 | North Plainfield Borough | 1814 | Phillipsburg Town | 2119 |
| Manasquan Borough | 1329 | Eagleswood Township | 1509 | Peapack \& Gladstone Bor. | 1815 | Pohatcong Township | 2120 |
| Marlboro Township | 1330 | Harvey Cedars Borough | 1510 | Raritan Borough | 1816 | Washington Borough | 2121 |
| Matawan Borough | 1331 | Island Heights Borough | 1511 | Rocky Hill Borough | 1817 | Washington Township | 2122 |
| Middletown Township | 1332 | Jackson Township | 1512 | Somerville Borough | 1818 | White Township | 2123 |
| Millstone Township | 1333 | Lacey Township | 1513 | South Bound Brook Bor. | 1819 |  |  |

## 2003 New Jersey Tax Table

Use this table if your New Jersey taxable income on Line 21 is less than $\mathbf{\$ 1 0 0 , 0 0 0}$. If your taxable income is $\$ 100,000$ or more, you must use the Tax Rate Schedules on page 42 of this booklet.

Example: Mr. and Mrs. Evans are filing a joint return. They checked filing status "2," married, filing joint return. Their taxable income on Line 21 of Form NJ-1040EZ is $\$ 39,875$. First they find the $\$ 39,850-\$ 39,900$ income line. Next, they find the column for filing status " 2 " and read down the column. The amount shown where the income line meets the filing status column is $\$ 628$. This is the tax amount to be entered on Line 22 of Form NJ-1040EZ.

| If Line 21 (taxable income) Is- |  | And Your Filing Status* Is |  |
| :---: | :---: | :---: | :---: |
| At least | But Less Than | Your Tax is- |  |
|  |  |  |  |
| 39,800 | 39,850 | 711 | 627 |
| 39,850 | 39,900 | 713 | 628 |
| 39,900 | 39,950 | 715 | 629 |
| 39,950 | 40,000 | 717 | 630 |

## *Filing Status:

1-Single
2-Married, filing joint return
3-Married, filing separate return (Must file Form NJ-1040)
4-Head of household
5-Qualifying widow(er)

2003 NEW JERSEY TAX TABLE (NJ-1040EZ)

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

2003 NEW JERSEY TAX TABLE (NJ-1040EZ) - Continued

| If Line 21 <br> (New Jer Income) | Taxable | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At Least | But Less Than | 1 <br> Your | $\begin{aligned} & \hline 2,4, \\ & \text { or } 5 \\ & \text { x Is- } \end{aligned}$ | At Least | But Less Than | $1$ <br> Your | $\begin{aligned} & 2,4, \\ & \text { or } 5 \\ & \text { Is- } \end{aligned}$ | At Least | $\begin{aligned} & \hline \text { But } \\ & \text { Less } \\ & \text { Than } \end{aligned}$ |  | $\begin{aligned} & \hline 2,4, \\ & \text { or } 5 \\ & \text { Is- } \end{aligned}$ | At Least | $\begin{aligned} & \hline \text { But } \\ & \text { Less } \\ & \text { Than } \end{aligned}$ | 1 <br> Your | $\begin{aligned} & 2,4, \\ & \text { or } 5 \\ & \text { r ls- } \end{aligned}$ |
| 4,000 |  |  |  | 7,000 |  |  |  | 10,000 |  |  |  | 13,000 |  |  |  |
| 4,000 | 4,050 | 56 | 56 | 7,000 | 7,050 | 98 | 98 | 10,000 | 10,050 | 140 | 140 | 13,000 | 13,050 | 182 | 182 |
| 4,050 | 4,100 | 57 | 57 | 7,050 | 7,100 | 99 | 99 | 10,050 | 10,100 | 141 | 141 | 13,050 | 13,100 | 183 | 183 |
| 4,100 | 4,150 | 58 | 58 | 7,100 | 7,150 | 100 | 100 | 10,100 | 10,150 | 142 | 142 | 13,100 | 13,150 | 184 | 184 |
| 4,150 | 4,200 | 58 | 58 | 7,150 | 7,200 | 100 | 100 | 10,150 | 10,200 | 142 | 142 | 13,150 | 13,200 | 184 | 184 |
| 4,200 | 4,250 | 59 | 59 | 7,200 | 7,250 | 101 | 101 | 10,200 | 10,250 | 143 | 143 | 13,200 | 13,250 | 185 | 185 |
| 4,250 | 4,300 | 60 | 60 | 7,250 | 7,300 | 102 | 102 | 10,250 | 10,300 | 144 | 144 | 13,250 | 13,300 | 186 | 186 |
| 4,300 | 4,350 | 61 | 61 | 7,300 | 7,350 | 103 | 103 | 10,300 | 10,350 | 145 | 145 | 13,300 | 13,350 | 187 | 187 |
| 4,350 | 4,400 | 61 | 61 | 7,350 | 7,400 | 103 | 103 | 10,350 | 10,400 | 145 | 145 | 13,350 | 13,400 | 187 | 187 |
| 4,400 | 4,450 | 62 | 62 | 7,400 | 7,450 | 104 | 104 | 10,400 | 10,450 | 146 | 146 | 13,400 | 13,450 | 188 | 188 |
| 4,450 | 4,500 | 63 | 63 | 7,450 | 7,500 | 105 | 105 | 10,450 | 10,500 | 147 | 147 | 13,450 | 13,500 | 189 | 189 |
| 4,500 | 4,550 | 63 | 63 | 7,500 | 7,550 | 105 | 105 | 10,500 | 10,550 | 147 | 147 | 13,500 | 13,550 | 189 | 189 |
| 4,550 | 4,600 | 64 | 64 | 7,550 | 7,600 | 106 | 106 | 10,550 | 10,600 | 148 | 148 | 13,550 | 13,600 | 190 | 190 |
| 4,600 | 4,650 | 65 | 65 | 7,600 | 7,650 | 107 | 107 | 10,600 | 10,650 | 149 | 149 | 13,600 | 13,650 | 191 | 191 |
| 4,650 | 4,700 | 65 | 65 | 7,650 | 7,700 | 107 | 107 | 10,650 | 10,700 | 149 | 149 | 13,650 | 13,700 | 191 | 191 |
| 4,700 | 4,750 | 66 | 66 | 7,700 | 7,750 | 108 | 108 | 10,700 | 10,750 | 150 | 150 | 13,700 | 13,750 | 192 | 192 |
| 4,750 | 4,800 | 67 | 67 | 7,750 | 7,800 | 109 | 109 | 10,750 | 10,800 | 151 | 151 | 13,750 | 13,800 | 193 | 193 |
| 4,800 | 4,850 | 68 | 68 | 7,800 | 7,850 | 110 | 110 | 10,800 | 10,850 | 152 | 152 | 13,800 | 13,850 | 194 | 194 |
| 4,850 | 4,900 | 68 | 68 | 7,850 | 7,900 | 110 | 110 | 10,850 | 10,900 | 152 | 152 | 13,850 | 13,900 | 194 | 194 |
| 4,900 | 4,950 | 69 | 69 | 7,900 | 7,950 | 111 | 111 | 10,900 | 10,950 | 153 | 153 | 13,900 | 13,950 | 195 | 195 |
| 4,950 | 5,000 | 70 | 70 | 7,950 | 8,000 | 112 | 112 | 10,950 | 11,000 | 154 | 154 | 13,950 | 14,000 | 196 | 196 |
| 5,000 |  |  |  | 8,000 |  |  |  | 11,000 |  |  |  | 14,000 |  |  |  |
| 5,000 | 5,050 | 70 | 70 | 8,000 | 8,050 | 112 | 112 | 11,000 | 11,050 | 154 | 154 | 14,000 | 14,050 | 196 | 196 |
| 5,050 | 5,100 | 71 | 71 | 8,050 | 8,100 | 113 | 113 | 11,050 | 11,100 | 155 | 155 | 14,050 | 14,100 | 197 | 197 |
| 5,100 | 5,150 | 72 | 72 | 8,100 | 8,150 | 114 | 114 | 11,100 | 11,150 | 156 | 156 | 14,100 | 14,150 | 198 | 198 |
| 5,150 | 5,200 | 72 | 72 | 8,150 | 8,200 | 114 | 114 | 11,150 | 11,200 | 156 | 156 | 14,150 | 14,200 | 198 | 198 |
| 5,200 | 5,250 | 73 | 73 | 8,200 | 8,250 | 115 | 115 | 11,200 | 11,250 | 157 | 157 | 14,200 | 14,250 | 199 | 199 |
| 5,250 | 5,300 | 74 | 74 | 8,250 | 8,300 | 116 | 116 | 11,250 | 11,300 | 158 | 158 | 14,250 | 14,300 | 200 | 200 |
| 5,300 | 5,350 | 75 | 75 | 8,300 | 8,350 | 117 | 117 | 11,300 | 11,350 | 159 | 159 | 14,300 | 14,350 | 201 | 201 |
| 5,350 | 5,400 | 75 | 75 | 8,350 | 8,400 | 117 | 117 | 11,350 | 11,400 | 159 | 159 | 14,350 | 14,400 | 201 | 201 |
| 5,400 | 5,450 | 76 | 76 | 8,400 | 8,450 | 118 | 118 | 11,400 | 11,450 | 160 | 160 | 14,400 | 14,450 | 202 | 202 |
| 5,450 | 5,500 | 77 | 77 | 8,450 | 8,500 | 119 | 119 | 11,450 | 11,500 | 161 | 161 | 14,450 | 14,500 | 203 | 203 |
| 5,500 | 5,550 | 77 | 77 | 8,500 | 8,550 | 119 | 119 | 11,500 | 11,550 | 161 | 161 | 14,500 | 14,550 | 203 | 203 |
| 5,550 | 5,600 | 78 | 78 | 8,550 | 8,600 | 120 | 120 | 11,550 | 11,600 | 162 | 162 | 14,550 | 14,600 | 204 | 204 |
| 5,600 | 5,650 | 79 | 79 | 8,600 | 8,650 | 121 | 121 | 11,600 | 11,650 | 163 | 163 | 14,600 | 14,650 | 205 | 205 |
| 5,650 | 5,700 | 79 | 79 | 8,650 | 8,700 | 121 | 121 | 11,650 | 11,700 | 163 | 163 | 14,650 | 14,700 | 205 | 205 |
| 5,700 | 5,750 | 80 | 80 | 8,700 | 8,750 | 122 | 122 | 11,700 | 11,750 | 164 | 164 | 14,700 | 14,750 | 206 | 206 |
| 5,750 | 5,800 | 81 | 81 | 8,750 | 8,800 | 123 | 123 | 11,750 | 11,800 | 165 | 165 | 14,750 | 14,800 | 207 | 207 |
| 5,800 | 5,850 | 82 | 82 | 8,800 | 8,850 | 124 | 124 | 11,800 | 11,850 | 166 | 166 | 14,800 | 14,850 | 208 | 208 |
| 5,850 | 5,900 | 82 | 82 | 8,850 | 8,900 | 124 | 124 | 11,850 | 11,900 | 166 | 166 | 14,850 | 14,900 | 208 | 208 |
| 5,900 | 5,950 | 83 | 83 | 8,900 | 8,950 | 125 | 125 | 11,900 | 11,950 | 167 | 167 | 14,900 | 14,950 | 209 | 209 |
| 5,950 | 6,000 | 84 | 84 | 8,950 | 9,000 | 126 | 126 | 11,950 | 12,000 | 168 | 168 | 14,950 | 15,000 | 210 | 210 |
| 6,000 |  |  |  | 9,000 |  |  |  | 12,000 |  |  |  | 15,000 |  |  |  |
| 6,000 | 6,050 | 84 | 84 | 9,000 | 9,050 | 126 | 126 | 12,000 | 12,050 | 168 | 168 | 15,000 | 15,050 | 210 | 210 |
| 6,050 | 6,100 | 85 | 85 | 9,050 | 9,100 | 127 | 127 | 12,050 | 12,100 | 169 | 169 | 15,050 | 15,100 | 211 | 211 |
| 6,100 | 6,150 | 86 | 86 | 9,100 | 9,150 | 128 | 128 | 12,100 | 12,150 | 170 | 170 | 15,100 | 15,150 | 212 | 212 |
| 6,150 | 6,200 | 86 | 86 | 9,150 | 9,200 | 128 | 128 | 12,150 | 12,200 | 170 | 170 | 15,150 | 15,200 | 212 | 212 |
| 6,200 | 6,250 | 87 | 87 | 9,200 | 9,250 | 129 | 129 | 12,200 | 12,250 | 171 | 171 | 15,200 | 15,250 | 213 | 213 |
| 6,250 | 6,300 | 88 | 88 | 9,250 | 9,300 | 130 | 130 | 12,250 | 12,300 | 172 | 172 | 15,250 | 15,300 | 214 | 214 |
| 6,300 | 6,350 | 89 | 89 | 9,300 | 9,350 | 131 | 131 | 12,300 | 12,350 | 173 | 173 | 15,300 | 15,350 | 215 | 215 |
| 6,350 | 6,400 | 89 | 89 | 9,350 | 9,400 | 131 | 131 | 12,350 | 12,400 | 173 | 173 | 15,350 | 15,400 | 215 | 215 |
| 6,400 | 6,450 | 90 | 90 | 9,400 | 9,450 | 132 | 132 | 12,400 | 12,450 | 174 | 174 | 15,400 | 15,450 | 216 | 216 |
| 6,450 | 6,500 | 91 | 91 | 9,450 | 9,500 | 133 | 133 | 12,450 | 12,500 | 175 | 175 | 15,450 | 15,500 | 217 | 217 |
| 6,500 | 6,550 | 91 | 91 | 9,500 | 9,550 | 133 | 133 | 12,500 | 12,550 | 175 | 175 | 15,500 | 15,550 | 217 | 217 |
| 6,550 | 6,600 | 92 | 92 | 9,550 | 9,600 | 134 | 134 | 12,550 | 12,600 | 176 | 176 | 15,550 | 15,600 | 218 | 218 |
| 6,600 | 6,650 | 93 | 93 | 9,600 | 9,650 | 135 | 135 | 12,600 | 12,650 | 177 | 177 | 15,600 | 15,650 | 219 | 219 |
| 6,650 | 6,700 | 93 | 93 | 9,650 | 9,700 | 135 | 135 | 12,650 | 12,700 | 177 | 177 | 15,650 | 15,700 | 219 | 219 |
| 6,700 | 6,750 | 94 | 94 | 9,700 | 9,750 | 136 | 136 | 12,700 | 12,750 | 178 | 178 | 15,700 | 15,750 | 220 | 220 |
| 6,750 | 6,800 | 95 | 95 | 9,750 | 9,800 | 137 | 137 | 12,750 | 12,800 | 179 | 179 | 15,750 | 15,800 | 221 | 221 |
| 6,800 | 6,850 | 96 | 96 | 9,800 | 9,850 | 138 | 138 | 12,800 | 12,850 | 180 | 180 | 15,800 | 15,850 | 222 | 222 |
| 6,850 | 6,900 | 96 | 96 | 9,850 | 9,900 | 138 | 138 | 12,850 | 12,900 | 180 | 180 | 15,850 | 15,900 | 222 | 222 |
| 6,900 | 6,950 | 97 | 97 | 9,900 | 9,950 | 139 | 139 | 12,900 | 12,950 | 181 | 181 | 15,900 | 15,950 | 223 | 223 |
| 6,950 | 7,000 | 98 | 98 | 9,950 | 10,000 | 140 | 140 | 12,950 | 13,000 | 182 | 182 | 15,950 | 16,000 | 224 | 224 |

2003 NEW JERSEY TAX TABLE (NJ-1040EZ) - Continued

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

2003 NEW JERSEY TAX TABLE (NJ-1040EZ) - Continued

| If Line 21 (New Jer Income) I | Taxable | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At Least | But Less Than | $1$ <br> Your | $\begin{aligned} & \hline 2,4, \\ & \text { or } 5 \\ & \text { x Is- } \end{aligned}$ | At Least | But Less Than | 1 <br> Your | $\begin{aligned} & 2,4, \\ & \text { or } 5 \\ & \text { is- } \\ & \hline \end{aligned}$ | At Least | $\begin{aligned} & \hline \text { But } \\ & \text { Less } \\ & \text { Than } \end{aligned}$ |  | $\begin{aligned} & \hline 2,4, \\ & \text { or } 5 \\ & \text { Is- } \end{aligned}$ | At Least | But Less Than | 1 <br> Your | $\begin{aligned} & 2,4, \\ & \text { or } 5 \\ & \text { r ls- } \end{aligned}$ |
| 28,000 |  |  |  | 31,000 |  |  |  | 34,000 |  |  |  | 37,000 |  |  |  |
| 28,000 | 28,050 | 420 | 420 | 31,000 | 31,050 | 473 | 473 | 34,000 | 34,050 | 525 | 525 | 37,000 | 37,050 | 613 | 578 |
| 28,050 | 28,100 | 421 | 421 | 31,050 | 31,100 | 474 | 474 | 34,050 | 34,100 | 526 | 526 | 37,050 | 37,100 | 615 | 579 |
| 28,100 | 28,150 | 422 | 422 | 31,100 | 31,150 | 475 | 475 | 34,100 | 34,150 | 527 | 527 | 37,100 | 37,150 | 617 | 580 |
| 28,150 | 28,200 | 423 | 423 | 31,150 | 31,200 | 476 | 476 | 34,150 | 34,200 | 528 | 528 | 37,150 | 37,200 | 619 | 581 |
| 28,200 | 28,250 | 424 | 424 | 31,200 | 31,250 | 476 | 476 | 34,200 | 34,250 | 529 | 529 | 37,200 | 37,250 | 620 | 581 |
| 28,250 | 28,300 | 425 | 425 | 31,250 | 31,300 | 477 | 477 | 34,250 | 34,300 | 530 | 530 | 37,250 | 37,300 | 622 | 582 |
| 28,300 | 28,350 | 426 | 426 | 31,300 | 31,350 | 478 | 478 | 34,300 | 34,350 | 531 | 531 | 37,300 | 37,350 | 624 | 583 |
| 28,350 | 28,400 | 427 | 427 | 31,350 | 31,400 | 479 | 479 | 34,350 | 34,400 | 532 | 532 | 37,350 | 37,400 | 626 | 584 |
| 28,400 | 28,450 | 427 | 427 | 31,400 | 31,450 | 480 | 480 | 34,400 | 34,450 | 532 | 532 | 37,400 | 37,450 | 627 | 585 |
| 28,450 | 28,500 | 428 | 428 | 31,450 | 31,500 | 481 | 481 | 34,450 | 34,500 | 533 | 533 | 37,450 | 37,500 | 629 | 586 |
| 28,500 | 28,550 | 429 | 429 | 31,500 | 31,550 | 482 | 482 | 34,500 | 34,550 | 534 | 534 | 37,500 | 37,550 | 631 | 587 |
| 28,550 | 28,600 | 430 | 430 | 31,550 | 31,600 | 483 | 483 | 34,550 | 34,600 | 535 | 535 | 37,550 | 37,600 | 633 | 588 |
| 28,600 | 28,650 | 431 | 431 | 31,600 | 31,650 | 483 | 483 | 34,600 | 34,650 | 536 | 536 | 37,600 | 37,650 | 634 | 588 |
| 28,650 | 28,700 | 432 | 432 | 31,650 | 31,700 | 484 | 484 | 34,650 | 34,700 | 537 | 537 | 37,650 | 37,700 | 636 | 589 |
| 28,700 | 28,750 | 433 | 433 | 31,700 | 31,750 | 485 | 485 | 34,700 | 34,750 | 538 | 538 | 37,700 | 37,750 | 638 | 590 |
| 28,750 | 28,800 | 434 | 434 | 31,750 | 31,800 | 486 | 486 | 34,750 | 34,800 | 539 | 539 | 37,750 | 37,800 | 640 | 591 |
| 28,800 | 28,850 | 434 | 434 | 31,800 | 31,850 | 487 | 487 | 34,800 | 34,850 | 539 | 539 | 37,800 | 37,850 | 641 | 592 |
| 28,850 | 28,900 | 435 | 435 | 31,850 | 31,900 | 488 | 488 | 34,850 | 34,900 | 540 | 540 | 37,850 | 37,900 | 643 | 593 |
| 28,900 | 28,950 | 436 | 436 | 31,900 | 31,950 | 489 | 489 | 34,900 | 34,950 | 541 | 541 | 37,900 | 37,950 | 645 | 594 |
| 28,950 | 29,000 | 437 | 437 | 31,950 | 32,000 | 490 | 490 | 34,950 | 35,000 | 542 | 542 | 37,950 | 38,000 | 647 | 595 |
| 29,000 |  |  |  | 32,000 |  |  |  | 35,000 |  |  |  | 38,000 |  |  |  |
| 29,000 | 29,050 | 438 | 438 | 32,000 | 32,050 | 490 | 490 | 35,000 | 35,050 | 543 | 543 | 38,000 | 38,050 | 648 | 595 |
| 29,050 | 29,100 | 439 | 439 | 32,050 | 32,100 | 491 | 491 | 35,050 | 35,100 | 545 | 544 | 38,050 | 38,100 | 650 | 596 |
| 29,100 | 29,150 | 440 | 440 | 32,100 | 32,150 | 492 | 492 | 35,100 | 35,150 | 547 | 545 | 38,100 | 38,150 | 652 | 597 |
| 29,150 | 29,200 | 441 | 441 | 32,150 | 32,200 | 493 | 493 | 35,150 | 35,200 | 549 | 546 | 38,150 | 38,200 | 654 | 598 |
| 29,200 | 29,250 | 441 | 441 | 32,200 | 32,250 | 494 | 494 | 35,200 | 35,250 | 550 | 546 | 38,200 | 38,250 | 655 | 599 |
| 29,250 | 29,300 | 442 | 442 | 32,250 | 32,300 | 495 | 495 | 35,250 | 35,300 | 552 | 547 | 38,250 | 38,300 | 657 | 600 |
| 29,300 | 29,350 | 443 | 443 | 32,300 | 32,350 | 496 | 496 | 35,300 | 35,350 | 554 | 548 | 38,300 | 38,350 | 659 | 601 |
| 29,350 | 29,400 | 444 | 444 | 32,350 | 32,400 | 497 | 497 | 35,350 | 35,400 | 556 | 549 | 38,350 | 38,400 | 661 | 602 |
| 29,400 | 29,450 | 445 | 445 | 32,400 | 32,450 | 497 | 497 | 35,400 | 35,450 | 557 | 550 | 38,400 | 38,450 | 662 | 602 |
| 29,450 | 29,500 | 446 | 446 | 32,450 | 32,500 | 498 | 498 | 35,450 | 35,500 | 559 | 551 | 38,450 | 38,500 | 664 | 603 |
| 29,500 | 29,550 | 447 | 447 | 32,500 | 32,550 | 499 | 499 | 35,500 | 35,550 | 561 | 552 | 38,500 | 38,550 | 666 | 604 |
| 29,550 | 29,600 | 448 | 448 | 32,550 | 32,600 | 500 | 500 | 35,550 | 35,600 | 563 | 553 | 38,550 | 38,600 | 668 | 605 |
| 29,600 | 29,650 | 448 | 448 | 32,600 | 32,650 | 501 | 501 | 35,600 | 35,650 | 564 | 553 | 38,600 | 38,650 | 669 | 606 |
| 29,650 | 29,700 | 449 | 449 | 32,650 | 32,700 | 502 | 502 | 35,650 | 35,700 | 566 | 554 | 38,650 | 38,700 | 671 | 607 |
| 29,700 | 29,750 | 450 | 450 | 32,700 | 32,750 | 503 | 503 | 35,700 | 35,750 | 568 | 555 | 38,700 | 38,750 | 673 | 608 |
| 29,750 | 29,800 | 451 | 451 | 32,750 | 32,800 | 504 | 504 | 35,750 | 35,800 | 570 | 556 | 38,750 | 38,800 | 675 | 609 |
| 29,800 | 29,850 | 452 | 452 | 32,800 | 32,850 | 504 | 504 | 35,800 | 35,850 | 571 | 557 | 38,800 | 38,850 | 676 | 609 |
| 29,850 | 29,900 | 453 | 453 | 32,850 | 32,900 | 505 | 505 | 35,850 | 35,900 | 573 | 558 | 38,850 | 38,900 | 678 | 610 |
| 29,900 | 29,950 | 454 | 454 | 32,900 | 32,950 | 506 | 506 | 35,900 | 35,950 | 575 | 559 | 38,900 | 38,950 | 680 | 611 |
| 29,950 | 30,000 | 455 | 455 | 32,950 | 33,000 | 507 | 507 | 35,950 | 36,000 | 577 | 560 | 38,950 | 39,000 | 682 | 612 |
| 30,000 |  |  |  | 33,000 |  |  |  | 36,000 |  |  |  | 39,000 |  |  |  |
| 30,000 | 30,050 | 455 | 455 | 33,000 | 33,050 | 508 | 508 | 36,000 | 36,050 | 578 | 560 | 39,000 | 39,050 | 683 | 613 |
| 30,050 | 30,100 | 456 | 456 | 33,050 | 33,100 | 509 | 509 | 36,050 | 36,100 | 580 | 561 | 39,050 | 39,100 | 685 | 614 |
| 30,100 | 30,150 | 457 | 457 | 33,100 | 33,150 | 510 | 510 | 36,100 | 36,150 | 582 | 562 | 39,100 | 39,150 | 687 | 615 |
| 30,150 | 30,200 | 458 | 458 | 33,150 | 33,200 | 511 | 511 | 36,150 | 36,200 | 584 | 563 | 39,150 | 39,200 | 689 | 616 |
| 30,200 | 30,250 | 459 | 459 | 33,200 | 33,250 | 511 | 511 | 36,200 | 36,250 | 585 | 564 | 39,200 | 39,250 | 690 | 616 |
| 30,250 | 30,300 | 460 | 460 | 33,250 | 33,300 | 512 | 512 | 36,250 | 36,300 | 587 | 565 | 39,250 | 39,300 | 692 | 617 |
| 30,300 | 30,350 | 461 | 461 | 33,300 | 33,350 | 513 | 513 | 36,300 | 36,350 | 589 | 566 | 39,300 | 39,350 | 694 | 618 |
| 30,350 | 30,400 | 462 | 462 | 33,350 | 33,400 | 514 | 514 | 36,350 | 36,400 | 591 | 567 | 39,350 | 39,400 | 696 | 619 |
| 30,400 | 30,450 | 462 | 462 | 33,400 | 33,450 | 515 | 515 | 36,400 | 36,450 | 592 | 567 | 39,400 | 39,450 | 697 | 620 |
| 30,450 | 30,500 | 463 | 463 | 33,450 | 33,500 | 516 | 516 | 36,450 | 36,500 | 594 | 568 | 39,450 | 39,500 | 699 | 621 |
| 30,500 | 30,550 | 464 | 464 | 33,500 | 33,550 | 517 | 517 | 36,500 | 36,550 | 596 | 569 | 39,500 | 39,550 | 701 | 622 |
| 30,550 | 30,600 | 465 | 465 | 33,550 | 33,600 | 518 | 518 | 36,550 | 36,600 | 598 | 570 | 39,550 | 39,600 | 703 | 623 |
| 30,600 | 30,650 | 466 | 466 | 33,600 | 33,650 | 518 | 518 | 36,600 | 36,650 | 599 | 571 | 39,600 | 39,650 | 704 | 623 |
| 30,650 | 30,700 | 467 | 467 | 33,650 | 33,700 | 519 | 519 | 36,650 | 36,700 | 601 | 572 | 39,650 | 39,700 | 706 | 624 |
| 30,700 | 30,750 | 468 | 468 | 33,700 | 33,750 | 520 | 520 | 36,700 | 36,750 | 603 | 573 | 39,700 | 39,750 | 708 | 625 |
| 30,750 | 30,800 | 469 | 469 | 33,750 | 33,800 | 521 | 521 | 36,750 | 36,800 | 605 | 574 | 39,750 | 39,800 | 710 | 626 |
| 30,800 | 30,850 | 469 | 469 | 33,800 | 33,850 | 522 | 522 | 36,800 | 36,850 | 606 | 574 | 39,800 | 39,850 | 711 | 627 |
| 30,850 | 30,900 | 470 | 470 | 33,850 | 33,900 | 523 | 523 | 36,850 | 36,900 | 608 | 575 | 39,850 | 39,900 | 713 | 628 |
| 30,900 | 30,950 | 471 | 471 | 33,900 | 33,950 | 524 | 524 | 36,900 | 36,950 | 610 | 576 | 39,900 | 39,950 | 715 | 629 |
| 30,950 | 31,000 | 472 | 472 | 33,950 | 34,000 | 525 | 525 | 36,950 | 37,000 | 612 | 577 | 39,950 | 40,000 | 717 | 630 |

2003 NEW JERSEY TAX TABLE (NJ-1040EZ) - Continued

| If Line 2 (New Jer Income) | Taxable | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At Least | But Less Than | 1 <br> Your | $\begin{aligned} & \hline 2,4, \\ & \text { or } 5 \\ & \text { x Is- } \end{aligned}$ | At Least | But Less Than | 1 <br> Your $T$ | $\begin{aligned} & 2,4, \\ & \text { re } 5 \\ & \text { Is- } \end{aligned}$ | At Least | But Less Than | 1 <br> Your | $\begin{aligned} & 2,4, \\ & \text { or } 5 \\ & \text { Is- } \end{aligned}$ | At Least | $\begin{aligned} & \hline \text { But } \\ & \text { Less } \\ & \text { Than } \end{aligned}$ | 1 <br> Your | $\begin{aligned} & 2,4, \\ & \text { or } 5 \\ & \text { r ls- } \end{aligned}$ |
| 40,000 |  |  |  | 43,000 |  |  |  | 46,000 |  |  |  | 49,000 |  |  |  |
| 40,000 | 40,050 | 719 | 630 | 43,000 | 43,050 | 885 | 683 | 46,000 | 46,050 | 1,050 | 735 | 49,000 | 49,050 | 1,216 | 788 |
| 40,050 | 40,100 | 722 | 631 | 43,050 | 43,100 | 887 | 684 | 46,050 | 46,100 | 1,053 | 736 | 49,050 | 49,100 | 1,219 | 789 |
| 40,100 | 40,150 | 724 | 632 | 43,100 | 43,150 | 890 | 685 | 46,100 | 46,150 | 1,056 | 737 | 49,100 | 49,150 | 1,222 | 790 |
| 40,150 | 40,200 | 727 | 633 | 43,150 | 43,200 | 893 | 686 | 46,150 | 46,200 | 1,059 | 738 | 49,150 | 49,200 | 1,224 | 791 |
| 40,200 | 40,250 | 730 | 634 | 43,200 | 43,250 | 896 | 686 | 46,200 | 46,250 | 1,061 | 739 | 49,200 | 49,250 | 1,227 | 791 |
| 40,250 | 40,300 | 733 | 635 | 43,250 | 43,300 | 898 | 687 | 46,250 | 46,300 | 1,064 | 740 | 49,250 | 49,300 | 1,230 | 792 |
| 40,300 | 40,350 | 735 | 636 | 43,300 | 43,350 | 901 | 688 | 46,300 | 46,350 | 1,067 | 741 | 49,300 | 49,350 | 1,233 | 793 |
| 40,350 | 40,400 | 738 | 637 | 43,350 | 43,400 | 904 | 689 | 46,350 | 46,400 | 1,070 | 742 | 49,350 | 49,400 | 1,235 | 794 |
| 40,400 | 40,450 | 741 | 637 | 43,400 | 43,450 | 907 | 690 | 46,400 | 46,450 | 1,072 | 742 | 49,400 | 49,450 | 1,238 | 795 |
| 40,450 | 40,500 | 744 | 638 | 43,450 | 43,500 | 909 | 691 | 46,450 | 46,500 | 1,075 | 743 | 49,450 | 49,500 | 1,241 | 796 |
| 40,500 | 40,550 | 747 | 639 | 43,500 | 43,550 | 912 | 692 | 46,500 | 46,550 | 1,078 | 744 | 49,500 | 49,550 | 1,244 | 797 |
| 40,550 | 40,600 | 749 | 640 | 43,550 | 43,600 | 915 | 693 | 46,550 | 46,600 | 1,081 | 745 | 49,550 | 49,600 | 1,247 | 798 |
| 40,600 | 40,650 | 752 | 641 | 43,600 | 43,650 | 918 | 693 | 46,600 | 46,650 | 1,084 | 746 | 49,600 | 49,650 | 1,249 | 798 |
| 40,650 | 40,700 | 755 | 642 | 43,650 | 43,700 | 921 | 694 | 46,650 | 46,700 | 1,086 | 747 | 49,650 | 49,700 | 1,252 | 799 |
| 40,700 | 40,750 | 758 | 643 | 43,700 | 43,750 | 923 | 695 | 46,700 | 46,750 | 1,089 | 748 | 49,700 | 49,750 | 1,255 | 800 |
| 40,750 | 40,800 | 760 | 644 | 43,750 | 43,800 | 926 | 696 | 46,750 | 46,800 | 1,092 | 749 | 49,750 | 49,800 | 1,258 | 801 |
| 40,800 | 40,850 | 763 | 644 | 43,800 | 43,850 | 929 | 697 | 46,800 | 46,850 | 1,095 | 749 | 49,800 | 49,850 | 1,260 | 802 |
| 40,850 | 40,900 | 766 | 645 | 43,850 | 43,900 | 932 | 698 | 46,850 | 46,900 | 1,097 | 750 | 49,850 | 49,900 | 1,263 | 803 |
| 40,900 | 40,950 | 769 | 646 | 43,900 | 43,950 | 934 | 699 | 46,900 | 46,950 | 1,100 | 751 | 49,900 | 49,950 | 1,266 | 804 |
| 40,950 | 41,000 | 771 | 647 | 43,950 | 44,000 | 937 | 700 | 46,950 | 47,000 | 1,103 | 752 | 49,950 | 50,000 | 1,269 | 805 |
| 41,000 |  |  |  | 44,000 |  |  |  | 47,000 |  |  |  | 50,000 |  |  |  |
| 41,000 | 41,050 | 774 | 648 | 44,000 | 44,050 | 940 | 700 | 47,000 | 47,050 | 1,106 | 753 | 50,000 | 50,050 | 1,271 | 806 |
| 41,050 | 41,100 | 777 | 649 | 44,050 | 44,100 | 943 | 701 | 47,050 | 47,100 | 1,108 | 754 | 50,050 | 50,100 | 1,274 | 807 |
| 41,100 | 41,150 | 780 | 650 | 44,100 | 44,150 | 945 | 702 | 47,100 | 47,150 | 1,111 | 755 | 50,100 | 50,150 | 1,277 | 808 |
| 41,150 | 41,200 | 782 | 651 | 44,150 | 44,200 | 948 | 703 | 47,150 | 47,200 | 1,114 | 756 | 50,150 | 50,200 | 1,280 | 809 |
| 41,200 | 41,250 | 785 | 651 | 44,200 | 44,250 | 951 | 704 | 47,200 | 47,250 | 1,117 | 756 | 50,200 | 50,250 | 1,282 | 811 |
| 41,250 | 41,300 | 788 | 652 | 44,250 | 44,300 | 954 | 705 | 47,250 | 47,300 | 1,119 | 757 | 50,250 | 50,300 | 1,285 | 812 |
| 41,300 | 41,350 | 791 | 653 | 44,300 | 44,350 | 956 | 706 | 47,300 | 47,350 | 1,122 | 758 | 50,300 | 50,350 | 1,288 | 813 |
| 41,350 | 41,400 | 793 | 654 | 44,350 | 44,400 | 959 | 707 | 47,350 | 47,400 | 1,125 | 759 | 50,350 | 50,400 | 1,291 | 814 |
| 41,400 | 41,450 | 796 | 655 | 44,400 | 44,450 | 962 | 707 | 47,400 | 47,450 | 1,128 | 760 | 50,400 | 50,450 | 1,293 | 815 |
| 41,450 | 41,500 | 799 | 656 | 44,450 | 44,500 | 965 | 708 | 47,450 | 47,500 | 1,130 | 761 | 50,450 | 50,500 | 1,296 | 817 |
| 41,500 | 41,550 | 802 | 657 | 44,500 | 44,550 | 968 | 709 | 47,500 | 47,550 | 1,133 | 762 | 50,500 | 50,550 | 1,299 | 818 |
| 41,550 | 41,600 | 805 | 658 | 44,550 | 44,600 | 970 | 710 | 47,550 | 47,600 | 1,136 | 763 | 50,550 | 50,600 | 1,302 | 819 |
| 41,600 | 41,650 | 807 | 658 | 44,600 | 44,650 | 973 | 711 | 47,600 | 47,650 | 1,139 | 763 | 50,600 | 50,650 | 1,305 | 820 |
| 41,650 | 41,700 | 810 | 659 | 44,650 | 44,700 | 976 | 712 | 47,650 | 47,700 | 1,142 | 764 | 50,650 | 50,700 | 1,307 | 822 |
| 41,700 | 41,750 | 813 | 660 | 44,700 | 44,750 | 979 | 713 | 47,700 | 47,750 | 1,144 | 765 | 50,700 | 50,750 | 1,310 | 823 |
| 41,750 | 41,800 | 816 | 661 | 44,750 | 44,800 | 981 | 714 | 47,750 | 47,800 | 1,147 | 766 | 50,750 | 50,800 | 1,313 | 824 |
| 41,800 | 41,850 | 818 | 662 | 44,800 | 44,850 | 984 | 714 | 47,800 | 47,850 | 1,150 | 767 | 50,800 | 50,850 | 1,316 | 825 |
| 41,850 | 41,900 | 821 | 663 | 44,850 | 44,900 | 987 | 715 | 47,850 | 47,900 | 1,153 | 768 | 50,850 | 50,900 | 1,318 | 826 |
| 41,900 | 41,950 | 824 | 664 | 44,900 | 44,950 | 990 | 716 | 47,900 | 47,950 | 1,155 | 769 | 50,900 | 50,950 | 1,321 | 828 |
| 41,950 | 42,000 | 827 | 665 | 44,950 | 45,000 | 992 | 717 | 47,950 | 48,000 | 1,158 | 770 | 50,950 | 51,000 | 1,324 | 829 |
| 42,000 |  |  |  | 45,000 |  |  |  | 48,000 |  |  |  | 51,000 |  |  |  |
| 42,000 | 42,050 | 829 | 665 | 45,000 | 45,050 | 995 | 718 | 48,000 | 48,050 | 1,161 | 770 | 51,000 | 51,050 | 1,327 | 830 |
| 42,050 | 42,100 | 832 | 666 | 45,050 | 45,100 | 998 | 719 | 48,050 | 48,100 | 1,164 | 771 | 51,050 | 51,100 | 1,329 | 831 |
| 42,100 | 42,150 | 835 | 667 | 45,100 | 45,150 | 1,001 | 720 | 48,100 | 48,150 | 1,166 | 772 | 51,100 | 51,150 | 1,332 | 833 |
| 42,150 | 42,200 | 838 | 668 | 45,150 | 45,200 | 1,003 | 721 | 48,150 | 48,200 | 1,169 | 773 | 51,150 | 51,200 | 1,335 | 834 |
| 42,200 | 42,250 | 840 | 669 | 45,200 | 45,250 | 1,006 | 721 | 48,200 | 48,250 | 1,172 | 774 | 51,200 | 51,250 | 1,338 | 835 |
| 42,250 | 42,300 | 843 | 670 | 45,250 | 45,300 | 1,009 | 722 | 48,250 | 48,300 | 1,175 | 775 | 51,250 | 51,300 | 1,340 | 836 |
| 42,300 | 42,350 | 846 | 671 | 45,300 | 45,350 | 1,012 | 723 | 48,300 | 48,350 | 1,177 | 776 | 51,300 | 51,350 | 1,343 | 837 |
| 42,350 | 42,400 | 849 | 672 | 45,350 | 45,400 | 1,014 | 724 | 48,350 | 48,400 | 1,180 | 777 | 51,350 | 51,400 | 1,346 | 839 |
| 42,400 | 42,450 | 851 | 672 | 45,400 | 45,450 | 1,017 | 725 | 48,400 | 48,450 | 1,183 | 777 | 51,400 | 51,450 | 1,349 | 840 |
| 42,450 | 42,500 | 854 | 673 | 45,450 | 45,500 | 1,020 | 726 | 48,450 | 48,500 | 1,186 | 778 | 51,450 | 51,500 | 1,351 | 841 |
| 42,500 | 42,550 | 857 | 674 | 45,500 | 45,550 | 1,023 | 727 | 48,500 | 48,550 | 1,189 | 779 | 51,500 | 51,550 | 1,354 | 842 |
| 42,550 | 42,600 | 860 | 675 | 45,550 | 45,600 | 1,026 | 728 | 48,550 | 48,600 | 1,191 | 780 | 51,550 | 51,600 | 1,357 | 844 |
| 42,600 | 42,650 | 863 | 676 | 45,600 | 45,650 | 1,028 | 728 | 48,600 | 48,650 | 1,194 | 781 | 51,600 | 51,650 | 1,360 | 845 |
| 42,650 | 42,700 | 865 | 677 | 45,650 | 45,700 | 1,031 | 729 | 48,650 | 48,700 | 1,197 | 782 | 51,650 | 51,700 | 1,363 | 846 |
| 42,700 | 42,750 | 868 | 678 | 45,700 | 45,750 | 1,034 | 730 | 48,700 | 48,750 | 1,200 | 783 | 51,700 | 51,750 | 1,365 | 847 |
| 42,750 | 42,800 | 871 | 679 | 45,750 | 45,800 | 1,037 | 731 | 48,750 | 48,800 | 1,202 | 784 | 51,750 | 51,800 | 1,368 | 848 |
| 42,800 | 42,850 | 874 | 679 | 45,800 | 45,850 | 1,039 | 732 | 48,800 | 48,850 | 1,205 | 784 | 51,800 | 51,850 | 1,371 | 850 |
| 42,850 | 42,900 | 876 | 680 | 45,850 | 45,900 | 1,042 | 733 | 48,850 | 48,900 | 1,208 | 785 | 51,850 | 51,900 | 1,374 | 851 |
| 42,900 | 42,950 | 879 | 681 | 45,900 | 45,950 | 1,045 | 734 | 48,900 | 48,950 | 1,211 | 786 | 51,900 | 51,950 | 1,376 | 852 |
| 42,950 | 43,000 | 882 | 682 | 45,950 | 46,000 | 1,048 | 735 | 48,950 | 49,000 | 1,213 | 787 | 51,950 | 52,000 | 1,379 | 853 |

2003 NEW JERSEY TAX TABLE (NJ-1040EZ) - Continued

| If Line 21 <br> (New Je <br> Income) | Taxable | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At Least | But <br> Less <br> Than | Your Ta | $\begin{aligned} & \begin{array}{l} , 4, \\ \text { or } 5 \\ \text { ls- } \end{array} \end{aligned}$ | At Least | $\begin{aligned} & \text { But } \\ & \text { Less } \\ & \text { Than } \end{aligned}$ |  | $\begin{aligned} & \begin{array}{l} 2,4, \\ \text { or } 5 \end{array} \\ & \text { x Is- } \end{aligned}$ | At Least | $\begin{aligned} & \text { But } \\ & \text { Less } \\ & \text { Than } \end{aligned}$ | Your | $\begin{gathered} 2,4, \\ \text { or } 5 \\ \times \mathrm{ls}- \\ \hline \end{gathered}$ | At Least | But Less <br> Than | Your | $\begin{aligned} & \begin{array}{l} 2,4, \\ \text { or } 5 \end{array} \\ & \text { x ls- } \end{aligned}$ |
| 52,000 |  |  |  | 55,000 |  |  |  | 58,000 |  |  |  | 61,000 |  |  |  |
| 52,000 | 52,050 | 1,382 | 855 | 55,000 | 55,050 | 1,548 | 928 | 58,000 | 58,050 | 1,713 | 1,002 | 61,000 | 61,050 | 1,879 | 1,075 |
| 52,050 | 52,100 | 1,385 | 856 | 55,050 | 55,100 | 1,550 | 929 | 58,050 | 58,100 | 1,716 | 1,003 | 61,050 | 61,100 | 1,882 | 1,076 |
| 52,100 | 52,150 | 1,387 | 857 | 55,100 | 55,150 | 1,553 | 931 | 58,100 | 58,150 | 1,719 | 1,004 | 61,100 | 61,150 | 1,885 | 1,078 |
| 52,150 | 52,200 | 1,390 | 858 | 55,150 | 55,200 | 1,556 | 932 | 58,150 | 58,200 | 1,722 | 1,005 | 61,150 | 61,200 | 1,887 | 1,079 |
| 52,200 | 52,250 | 1,393 | 860 | 55,200 | 55,250 | 1,559 | 933 | 58,200 | 58,250 | 1,724 | 1,007 | 61,200 | 61,250 | 1,890 | 1,080 |
| 52,250 | 52,300 | 1,396 | 861 | 55,250 | 55,300 | 1,561 | 934 | 58,250 | 58,300 | 1,727 | 1,008 | 61,250 | 61,300 | 1,893 | 1,081 |
| 52,300 | 52,350 | 1,398 | 862 | 55,300 | 55,350 | 1,564 | 935 | 58,300 | 58,350 | 1,730 | 1,009 | 61,300 | 61,350 | 1,896 | 1,082 |
| 52,350 | 52,400 | 1,401 | 863 | 55,350 | 55,400 | 1,567 | 937 | 58,350 | 58,400 | 1,733 | 1,010 | 61,350 | 61,400 | 1,898 | 1,084 |
| 52,400 | 52,450 | 1,404 | 864 | 55,400 | 55,450 | 1,570 | 938 | 58,400 | 58,450 | 1,735 | 1,011 | 61,400 | 61,450 | 1,901 | 1,085 |
| 52,450 | 52,500 | 1,407 | 866 | 55,450 | 55,500 | 1,572 | 939 | 58,450 | 58,500 | 1,738 | 1,013 | 61,450 | 61,500 | 1,904 | 1,086 |
| 52,500 | 52,550 | 1,410 | 867 | 55,500 | 55,550 | 1,575 | 940 | 58,500 | 58,550 | 1,741 | 1,014 | 61,500 | 61,550 | 1,907 | 1,087 |
| 52,550 | 52,600 | 1,412 | 868 | 55,550 | 55,600 | 1,578 | 942 | 58,550 | 58,600 | 1,744 | 1,015 | 61,550 | 61,600 | 1,910 | 1,089 |
| 52,600 | 52,650 | 1,415 | 869 | 55,600 | 55,650 | 1,581 | 943 | 58,600 | 58,650 | 1,747 | 1,016 | 61,600 | 61,650 | 1,912 | 1,090 |
| 52,650 | 52,700 | 1,418 | 871 | 55,650 | 55,700 | 1,584 | 944 | 58,650 | 58,700 | 1,749 | 1,018 | 61,650 | 61,700 | 1,915 | 1,091 |
| 52,700 | 52,750 | 1,421 | 872 | 55,700 | 55,750 | 1,586 | 945 | 58,700 | 58,750 | 1,752 | 1,019 | 61,700 | 61,750 | 1,918 | 1,092 |
| 52,750 | 52,800 | 1,423 | 873 | 55,750 | 55,800 | 1,589 | 946 | 58,750 | 58,800 | 1,755 | 1,020 | 61,750 | 61,800 | 1,921 | 1,093 |
| 52,800 | 52,850 | 1,426 | 874 | 55,800 | 55,850 | 1,592 | 948 | 58,800 | 58,850 | 1,758 | 1,021 | 61,800 | 61,850 | 1,923 | 1,095 |
| 52,850 | 52,900 | 1,429 | 875 | 55,850 | 55,900 | 1,595 | 949 | 58,850 | 58,900 | 1,760 | 1,022 | 61,850 | 61,900 | 1,926 | 1,096 |
| 52,900 | 52,950 | 1,432 | 877 | 55,900 | 55,950 | 1,597 | 950 | 58,900 | 58,950 | 1,763 | 1,024 | 61,900 | 61,950 | 1,929 | 1,097 |
| 52,950 | 53,000 | 1,434 | 878 | 55,950 | 56,000 | 1,600 | 951 | 58,950 | 59,000 | 1,766 | 1,025 | 61,950 | 62,000 | 1,932 | 1,098 |
| 53,000 |  |  |  | 56,000 |  |  |  | 59,000 |  |  |  | 62,000 |  |  |  |
| 53,000 | 53,050 | 1,437 | 879 | 56,000 | 56,050 | 1,603 | 953 | 59,000 | 59,050 | 1,769 | 1,026 | 62,000 | 62,050 | 1,934 | 1,100 |
| 53,050 | 53,100 | 1,440 | 880 | 56,050 | 56,100 | 1,606 | 954 | 59,050 | 59,100 | 1,771 | 1,027 | 62,050 | 62,100 | 1,937 | 1,101 |
| 53,100 | 53,150 | 1,443 | 882 | 56,100 | 56,150 | 1,608 | 955 | 59,100 | 59,150 | 1,774 | 1,029 | 62,100 | 62,150 | 1,940 | 1,102 |
| 53,150 | 53,200 | 1,445 | 883 | 56,150 | 56,200 | 1,611 | 956 | 59,150 | 59,200 | 1,777 | 1,030 | 62,150 | 62,200 | 1,943 | 1,103 |
| 53,200 | 53,250 | 1,448 | 884 | 56,200 | 56,250 | 1,614 | 958 | 59,200 | 59,250 | 1,780 | 1,031 | 62,200 | 62,250 | 1,945 | 1,105 |
| 53,250 | 53,300 | 1,451 | 885 | 56,250 | 56,300 | 1,617 | 959 | 59,250 | 59,300 | 1,782 | 1,032 | 62,250 | 62,300 | 1,948 | 1,106 |
| 53,300 | 53,350 | 1,454 | 886 | 56,300 | 56,350 | 1,619 | 960 | 59,300 | 59,350 | 1,785 | 1,033 | 62,300 | 62,350 | 1,951 | 1,107 |
| 53,350 | 53,400 | 1,456 | 888 | 56,350 | 56,400 | 1,622 | 961 | 59,350 | 59,400 | 1,788 | 1,035 | 62,350 | 62,400 | 1,954 | 1,108 |
| 53,400 | 53,450 | 1,459 | 889 | 56,400 | 56,450 | 1,625 | 962 | 59,400 | 59,450 | 1,791 | 1,036 | 62,400 | 62,450 | 1,956 | 1,109 |
| 53,450 | 53,500 | 1,462 | 890 | 56,450 | 56,500 | 1,628 | 964 | 59,450 | 59,500 | 1,793 | 1,037 | 62,450 | 62,500 | 1,959 | 1,111 |
| 53,500 | 53,550 | 1,465 | 891 | 56,500 | 56,550 | 1,631 | 965 | 59,500 | 59,550 | 1,796 | 1,038 | 62,500 | 62,550 | 1,962 | 1,112 |
| 53,550 | 53,600 | 1,468 | 893 | 56,550 | 56,600 | 1,633 | 966 | 59,550 | 59,600 | 1,799 | 1,040 | 62,550 | 62,600 | 1,965 | 1,113 |
| 53,600 | 53,650 | 1,470 | 894 | 56,600 | 56,650 | 1,636 | 967 | 59,600 | 59,650 | 1,802 | 1,041 | 62,600 | 62,650 | 1,968 | 1,114 |
| 53,650 | 53,700 | 1,473 | 895 | 56,650 | 56,700 | 1,639 | 969 | 59,650 | 59,700 | 1,805 | 1,042 | 62,650 | 62,700 | 1,970 | 1,116 |
| 53,700 | 53,750 | 1,476 | 896 | 56,700 | 56,750 | 1,642 | 970 | 59,700 | 59,750 | 1,807 | 1,043 | 62,700 | 62,750 | 1,973 | 1,117 |
| 53,750 | 53,800 | 1,479 | 897 | 56,750 | 56,800 | 1,644 | 971 | 59,750 | 59,800 | 1,810 | 1,044 | 62,750 | 62,800 | 1,976 | 1,118 |
| 53,800 | 53,850 | 1,481 | 899 | 56,800 | 56,850 | 1,647 | 972 | 59,800 | 59,850 | 1,813 | 1,046 | 62,800 | 62,850 | 1,979 | 1,119 |
| 53,850 | 53,900 | 1,484 | 900 | 56,850 | 56,900 | 1,650 | 973 | 59,850 | 59,900 | 1,816 | 1,047 | 62,850 | 62,900 | 1,981 | 1,120 |
| 53,900 | 53,950 | 1,487 | 901 | 56,900 | 56,950 | 1,653 | 975 | 59,900 | 59,950 | 1,818 | 1,048 | 62,900 | 62,950 | 1,984 | 1,122 |
| 53,950 | 54,000 | 1,490 | 902 | 56,950 | 57,000 | 1,655 | 976 | 59,950 | 60,000 | 1,821 | 1,049 | 62,950 | 63,000 | 1,987 | 1,123 |
| 54,000 |  |  |  | 57,000 |  |  |  | 60,000 |  |  |  | 63,000 |  |  |  |
| 54,000 | 54,050 | 1,492 | 904 | 57,000 | 57,050 | 1,658 | 977 | 60,000 | 60,050 | 1,824 | 1,051 | 63,000 | 63,050 | 1,990 | 1,124 |
| 54,050 | 54,100 | 1,495 | 905 | 57,050 | 57,100 | 1,661 | 978 | 60,050 | 60,100 | 1,827 | 1,052 | 63,050 | 63,100 | 1,992 | 1,125 |
| 54,100 | 54,150 | 1,498 | 906 | 57,100 | 57,150 | 1,664 | 980 | 60,100 | 60,150 | 1,829 | 1,053 | 63,100 | 63,150 | 1,995 | 1,127 |
| 54,150 | 54,200 | 1,501 | 907 | 57,150 | 57,200 | 1,666 | 981 | 60,150 | 60,200 | 1,832 | 1,054 | 63,150 | 63,200 | 1,998 | 1,128 |
| 54,200 | 54,250 | 1,503 | 909 | 57,200 | 57,250 | 1,669 | 982 | 60,200 | 60,250 | 1,835 | 1,056 | 63,200 | 63,250 | 2,001 | 1,129 |
| 54,250 | 54,300 | 1,506 | 910 | 57,250 | 57,300 | 1,672 | 983 | 60,250 | 60,300 | 1,838 | 1,057 | 63,250 | 63,300 | 2,003 | 1,130 |
| 54,300 | 54,350 | 1,509 | 911 | 57,300 | 57,350 | 1,675 | 984 | 60,300 | 60,350 | 1,840 | 1,058 | 63,300 | 63,350 | 2,006 | 1,131 |
| 54,350 | 54,400 | 1,512 | 912 | 57,350 | 57,400 | 1,677 | 986 | 60,350 | 60,400 | 1,843 | 1,059 | 63,350 | 63,400 | 2,009 | 1,133 |
| 54,400 | 54,450 | 1,514 | 913 | 57,400 | 57,450 | 1,680 | 987 | 60,400 | 60,450 | 1,846 | 1,060 | 63,400 | 63,450 | 2,012 | 1,134 |
| 54,450 | 54,500 | 1,517 | 915 | 57,450 | 57,500 | 1,683 | 988 | 60,450 | 60,500 | 1,849 | 1,062 | 63,450 | 63,500 | 2,014 | 1,135 |
| 54,500 | 54,550 | 1,520 | 916 | 57,500 | 57,550 | 1,686 | 989 | 60,500 | 60,550 | 1,852 | 1,063 | 63,500 | 63,550 | 2,017 | 1,136 |
| 54,550 | 54,600 | 1,523 | 917 | 57,550 | 57,600 | 1,68 | 991 | 60,550 | 60,600 | 1,854 | 1,064 | 63,550 | 63,600 | 2,020 | 1,138 |
| 54,600 | 54,650 | 1,526 | 918 | 57,600 | 57,650 | 1,691 | 992 | 60,600 | 60,650 | 1,857 | 1,065 | 63,600 | 63,650 | 2,023 | 1,139 |
| 54,650 | 54,700 | 1,528 | 920 | 57,650 | 57,700 | 1,694 | 993 | 60,650 | 60,700 | 1,860 | 1,067 | 63,650 | 63,700 | 2,026 | 1,140 |
| 54,700 | 54,750 | 1,531 | 921 | 57,700 | 57,750 | 1,697 | 994 | 60,700 | 60,750 | 1,863 | 1,068 | 63,700 | 63,750 | 2,028 | 1,141 |
| 54,750 | 54,800 | 1,534 | 922 | 57,750 | 57,800 | 1,700 | 995 | 60,750 | 60,800 | 1,865 | 1,069 | 63,750 | 63,800 | 2,031 | 1,142 |
| 54,800 | 54,850 | 1,537 | 923 | 57,800 | 57,850 | 1,702 | 997 | 60,800 | 60,850 | 1,868 | 1,070 | 63,800 | 63,850 | 2,034 | 1,144 |
| 54,850 | 54,900 | 1,539 | 924 | 57,850 | 57,900 | 1,705 | 998 | 60,850 | 60,900 | 1,871 | 1,071 | 63,850 | 63,900 | 2,037 | 1,145 |
| 54,900 | 54,950 | 1,542 | 926 | 57,900 | 57,950 | 1,708 | 999 | 60,900 | 60,950 | 1,874 | 1,073 | 63,900 | 63,950 | 2,039 | 1,146 |
| 54,950 | 55,000 | 1,545 | 927 | 57,950 | 58,000 | 1,711 | 1,000 | 60,950 | 61,000 | 1,876 | 1,074 | 63,950 | 64,000 | 2,042 | 1,147 |

2003 NEW JERSEY TAX TABLE (NJ-1040EZ) - Continued

| If Line 2 (New Je Income) | Taxable | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You <br> Checked Filing <br> Status Line - |  | If Line 21(New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At Least | But <br> Less <br> Than | Your Ta | $\begin{gathered} 2,4, \\ \text { or } 5 \\ \times \mathrm{ls}- \\ \hline \end{gathered}$ | At Least | $\begin{aligned} & \hline \text { But } \\ & \text { Less } \\ & \text { Than } \end{aligned}$ | 1 | $\begin{aligned} & \begin{array}{l} 2,4, \\ \text { or } 5 \end{array} \\ & \text { x Is- } \end{aligned}$ | At Least | But <br> Less <br> Than | Your | $\begin{gathered} 2,4, \\ \text { or } 5 \\ \times \text { ls- }- \end{gathered}$ | At Least | $\begin{aligned} & \text { But } \\ & \text { Less } \\ & \text { Than } \end{aligned}$ | Your Ta | $\begin{aligned} & \begin{array}{l} 2,4, \\ \text { or } 5 \end{array} \\ & \text { x Is- } \end{aligned}$ |
| 64,000 |  |  |  | 67,000 |  |  |  | 70,000 |  |  |  | 73,000 |  |  |  |
| 64,000 | 64,050 | 2,045 | 1,149 | 67,000 | 67,050 | 2,211 | 1,222 | 70,000 | 70,050 | 2,376 | 1,296 | 73,000 | 73,050 | 2,542 | 1,401 |
| 64,050 | 64,100 | 2,048 | 1,150 | 67,050 | 67,100 | 2,213 | 1,223 | 70,050 | 70,100 | 2,379 | 1,298 | 73,050 | 73,100 | 2,545 | 1,403 |
| 64,100 | 64,150 | 2,050 | 1,151 | 67,100 | 67,150 | 2,216 | 1,225 | 70,100 | 70,150 | 2,382 | 1,299 | 73,100 | 73,150 | 2,548 | 1,404 |
| 64,150 | 64,200 | 2,053 | 1,152 | 67,150 | 67,200 | 2,219 | 1,226 | 70,150 | 70,200 | 2,385 | 1,301 | 73,150 | 73,200 | 2,550 | 1,406 |
| 64,200 | 64,250 | 2,056 | 1,154 | 67,200 | 67,250 | 2,222 | 1,227 | 70,200 | 70,250 | 2,387 | 1,303 | 73,200 | 73,250 | 2,553 | 1,408 |
| 64,250 | 64,300 | 2,059 | 1,155 | 67,250 | 67,300 | 2,224 | 1,228 | 70,250 | 70,300 | 2,390 | 1,305 | 73,250 | 73,300 | 2,556 | 1,410 |
| 64,300 | 64,350 | 2,061 | 1,156 | 67,300 | 67,350 | 2,227 | 1,229 | 70,300 | 70,350 | 2,393 | 1,306 | 73,300 | 73,350 | 2,559 | 1,411 |
| 64,350 | 64,400 | 2,064 | 1,157 | 67,350 | 67,400 | 2,230 | 1,231 | 70,350 | 70,400 | 2,396 | 1,308 | 73,350 | 73,400 | 2,561 | 1,413 |
| 64,400 | 64,450 | 2,067 | 1,158 | 67,400 | 67,450 | 2,233 | 1,232 | 70,400 | 70,450 | 2,398 | 1,310 | 73,400 | 73,450 | 2,564 | 1,415 |
| 64,450 | 64,500 | 2,070 | 1,160 | 67,450 | 67,500 | 2,235 | 1,233 | 70,450 | 70,500 | 2,401 | 1,312 | 73,450 | 73,500 | 2,567 | 1,417 |
| 64,500 | 64,550 | 2,073 | 1,161 | 67,500 | 67,550 | 2,238 | 1,234 | 70,500 | 70,550 | 2,404 | 1,313 | 73,500 | 73,550 | 2,570 | 1,418 |
| 64,550 | 64,600 | 2,075 | 1,162 | 67,550 | 67,600 | 2,241 | 1,236 | 70,550 | 70,600 | 2,407 | 1,315 | 73,550 | 73,600 | 2,573 | 1,420 |
| 64,600 | 64,650 | 2,078 | 1,163 | 67,600 | 67,650 | 2,244 | 1,237 | 70,600 | 70,650 | 2,410 | 1,317 | 73,600 | 73,650 | 2,575 | 1,422 |
| 64,650 | 64,700 | 2,081 | 1,165 | 67,650 | 67,700 | 2,247 | 1,238 | 70,650 | 70,700 | 2,412 | 1,319 | 73,650 | 73,700 | 2,578 | 1,424 |
| 64,700 | 64,750 | 2,084 | 1,166 | 67,700 | 67,750 | 2,249 | 1,239 | 70,700 | 70,750 | 2,415 | 1,320 | 73,700 | 73,750 | 2,581 | 1,425 |
| 64,750 | 64,800 | 2,086 | 1,167 | 67,750 | 67,800 | 2,252 | 1,240 | 70,750 | 70,800 | 2,418 | 1,322 | 73,750 | 73,800 | 2,584 | 1,427 |
| 64,800 | 64,850 | 2,089 | 1,168 | 67,800 | 67,850 | 2,255 | 1,242 | 70,800 | 70,850 | 2,421 | 1,324 | 73,800 | 73,850 | 2,586 | 1,429 |
| 64,850 | 64,900 | 2,092 | 1,169 | 67,850 | 67,900 | 2,258 | 1,243 | 70,850 | 70,900 | 2,423 | 1,326 | 73,850 | 73,900 | 2,589 | 1,431 |
| 64,900 | 64,950 | 2,095 | 1,171 | 67,900 | 67,950 | 2,260 | 1,244 | 70,900 | 70,950 | 2,426 | 1,327 | 73,900 | 73,950 | 2,592 | 1,432 |
| 64,950 | 65,000 | 2,097 | 1,172 | 67,950 | 68,000 | 2,263 | 1,245 | 70,950 | 71,000 | 2,429 | 1,329 | 73,950 | 74,000 | 2,595 | 1,434 |
| 65,000 |  |  |  | 68,000 |  |  |  | 71,000 |  |  |  | 74,000 |  |  |  |
| 65,000 | 65,050 | 2,100 | 1,173 | 68,000 | 68,050 | 2,266 | 1,247 | 71,000 | 71,050 | 2,432 | 1,331 | 74,000 | 74,050 | 2,597 | 1,436 |
| 65,050 | 65,100 | 2,103 | 1,174 | 68,050 | 68,100 | 2,269 | 1,248 | 71,050 | 71,100 | 2,434 | 1,333 | 74,050 | 74,100 | 2,600 | 1,438 |
| 65,100 | 65,150 | 2,106 | 1,176 | 68,100 | 68,150 | 2,271 | 1,249 | 71,100 | 71,150 | 2,437 | 1,334 | 74,100 | 74,150 | 2,603 | 1,439 |
| 65,150 | 65,200 | 2,108 | 1,177 | 68,150 | 68,200 | 2,274 | 1,250 | 71,150 | 71,200 | 2,440 | 1,336 | 74,150 | 74,200 | 2,606 | 1,441 |
| 65,200 | 65,250 | 2,111 | 1,178 | 68,200 | 68,250 | 2,277 | 1,252 | 71,200 | 71,250 | 2,443 | 1,338 | 74,200 | 74,250 | 2,608 | 1,443 |
| 65,250 | 65,300 | 2,114 | 1,179 | 68,250 | 68,300 | 2,280 | 1,253 | 71,250 | 71,300 | 2,445 | 1,340 | 74,250 | 74,300 | 2,611 | 1,445 |
| 65,300 | 65,350 | 2,117 | 1,180 | 68,300 | 68,350 | 2,282 | 1,254 | 71,300 | 71,350 | 2,448 | 1,341 | 74,300 | 74,350 | 2,614 | 1,446 |
| 65,350 | 65,400 | 2,119 | 1,182 | 68,350 | 68,400 | 2,285 | 1,255 | 71,350 | 71,400 | 2,451 | 1,343 | 74,350 | 74,400 | 2,617 | 1,448 |
| 65,400 | 65,450 | 2,122 | 1,183 | 68,400 | 68,450 | 2,288 | 1,256 | 71,400 | 71,450 | 2,454 | 1,345 | 74,400 | 74,450 | 2,619 | 1,450 |
| 65,450 | 65,500 | 2,125 | 1,184 | 68,450 | 68,500 | 2,291 | 1,258 | 71,450 | 71,500 | 2,456 | 1,347 | 74,450 | 74,500 | 2,622 | 1,452 |
| 65,500 | 65,550 | 2,128 | 1,185 | 68,500 | 68,550 | 2,294 | 1,259 | 71,500 | 71,550 | 2,459 | 1,348 | 74,500 | 74,550 | 2,625 | 1,453 |
| 65,550 | 65,600 | 2,131 | 1,187 | 68,550 | 68,600 | 2,296 | 1,260 | 71,550 | 71,600 | 2,462 | 1,350 | 74,550 | 74,600 | 2,628 | 1,455 |
| 65,600 | 65,650 | 2,133 | 1,188 | 68,600 | 68,650 | 2,299 | 1,261 | 71,600 | 71,650 | 2,465 | 1,352 | 74,600 | 74,650 | 2,631 | 1,457 |
| 65,650 | 65,700 | 2,136 | 1,189 | 68,650 | 68,700 | 2,302 | 1,263 | 71,650 | 71,700 | 2,468 | 1,354 | 74,650 | 74,700 | 2,633 | 1,459 |
| 65,700 | 65,750 | 2,139 | 1,190 | 68,700 | 68,750 | 2,305 | 1,264 | 71,700 | 71,750 | 2,470 | 1,355 | 74,700 | 74,750 | 2,636 | 1,460 |
| 65,750 | 65,800 | 2,142 | 1,191 | 68,750 | 68,800 | 2,307 | 1,265 | 71,750 | 71,800 | 2,473 | 1,357 | 74,750 | 74,800 | 2,639 | 1,462 |
| 65,800 | 65,850 | 2,144 | 1,193 | 68,800 | 68,850 | 2,310 | 1,266 | 71,800 | 71,850 | 2,476 | 1,359 | 74,800 | 74,850 | 2,642 | 1,464 |
| 65,850 | 65,900 | 2,147 | 1,194 | 68,850 | 68,900 | 2,313 | 1,267 | 71,850 | 71,900 | 2,479 | 1,361 | 74,850 | 74,900 | 2,644 | 1,466 |
| 65,900 | 65,950 | 2,150 | 1,195 | 68,900 | 68,950 | 2,316 | 1,269 | 71,900 | 71,950 | 2,481 | 1,362 | 74,900 | 74,950 | 2,647 | 1,467 |
| 65,950 | 66,000 | 2,153 | 1,196 | 68,950 | 69,000 | 2,318 | 1,270 | 71,950 | 72,000 | 2,484 | 1,364 | 74,950 | 75,000 | 2,650 | 1,469 |
| 66,000 |  |  |  | 69,000 |  |  |  | 72,000 |  |  |  | 75,000 |  |  |  |
| 66,000 | 66,050 | 2,155 | 1,198 | 69,000 | 69,050 | 2,321 | 1,271 | 72,000 | 72,050 | 2,487 | 1,366 | 75,000 | 75,050 | 2,653 | 1,471 |
| 66,050 | 66,100 | 2,158 | 1,199 | 69,050 | 69,100 | 2,324 | 1,272 | 72,050 | 72,100 | 2,490 | 1,368 | 75,050 | 75,100 | 2,656 | 1,473 |
| 66,100 | 66,150 | 2,161 | 1,200 | 69,100 | 69,150 | 2,327 | 1,274 | 72,100 | 72,150 | 2,492 | 1,369 | 75,100 | 75,150 | 2,659 | 1,474 |
| 66,150 | 66,200 | 2,164 | 1,201 | 69,150 | 69,200 | 2,329 | 1,275 | 72,150 | 72,200 | 2,495 | 1,371 | 75,150 | 75,200 | 2,662 | 1,476 |
| 66,200 | 66,250 | 2,166 | 1,203 | 69,200 | 69,250 | 2,332 | 1,276 | 72,200 | 72,250 | 2,498 | 1,373 | 75,200 | 75,250 | 2,666 | 1,478 |
| 66,250 | 66,300 | 2,169 | 1,204 | 69,250 | 69,300 | 2,335 | 1,277 | 72,250 | 72,300 | 2,501 | 1,375 | 75,250 | 75,300 | 2,669 | 1,480 |
| 66,300 | 66,350 | 2,172 | 1,205 | 69,300 | 69,350 | 2,338 | 1,278 | 72,300 | 72,350 | 2,503 | 1,376 | 75,300 | 75,350 | 2,672 | 1,481 |
| 66,350 | 66,400 | 2,175 | 1,206 | 69,35 | 69,400 | 2,340 | 1,280 | 72,350 | 72,400 | 2,506 | 1,378 | 75,350 | 75,400 | 2,675 | 1,483 |
| 66,400 | 66,450 | 2,177 | 1,207 | 69,400 | 69,450 | 2,343 | 1,281 | 72,400 | 72,450 | 2,509 | 1,380 | 75,400 | 75,450 | 2,678 | 1,485 |
| 66,450 | 66,500 | 2,180 | 1,209 | 69,450 | 69,500 | 2,346 | 1,282 | 72,450 | 72,500 | 2,512 | 1,382 | 75,450 | 75,500 | 2,682 | 1,487 |
| 66,500 | 66,550 | 2,183 | 1,210 | 69,500 | 69,550 | 2,349 | 1,283 | 72,500 | 72,550 | 2,515 | 1,383 | 75,500 | 75,550 | 2,685 | 1,488 |
| 66,550 | 66,600 | 2,186 | 1,211 | 69,550 | 69,600 | 2,352 | 1,285 | 72,550 | 72,600 | 2,517 | 1,385 | 75,550 | 75,600 | 2,688 | 1,490 |
| 66,600 | 66,650 | 2,189 | 1,212 | 69,600 | 69,650 | 2,354 | 1,286 | 72,600 | 72,650 | 2,520 | 1,387 | 75,600 | 75,650 | 2,691 | 1,492 |
| 66,650 | 66,700 | 2,191 | 1,214 | 69,650 | 69,700 | 2,357 | 1,287 | 72,650 | 72,700 | 2,523 | 1,389 | 75,650 | 75,700 | 2,694 | 1,494 |
| 66,700 | 66,750 | 2,194 | 1,215 | 69,700 | 69,750 | 2,360 | 1,288 | 72,700 | 72,750 | 2,526 | 1,390 | 75,700 | 75,750 | 2,697 | 1,495 |
| 66,750 | 66,800 | 2,197 | 1,216 | 69,750 | 69,800 | 2,363 | 1,289 | 72,750 | 72,800 | 2,528 | 1,392 | 75,750 | 75,800 | 2,701 | 1,497 |
| 66,800 | 66,850 | 2,200 | 1,217 | 69,800 | 69,850 | 2,365 | 1,291 | 72,800 | 72,850 | 2,531 | 1,394 | 75,800 | 75,850 | 2,704 | 1,499 |
| 66,850 | 66,900 | 2,202 | 1,218 | 69,850 | 69,900 | 2,368 | 1,292 | 72,850 | 72,900 | 2,534 | 1,396 | 75,850 | 75,900 | 2,707 | 1,501 |
| 66,900 | 66,950 | 2,205 | 1,220 | 69,900 | 69,950 | 2,371 | 1,293 | 72,900 | 72,950 | 2,537 | 1,397 | 75,900 | 75,950 | 2,710 | 1,502 |
| 66,950 | 67,000 | 2,208 | 1,221 | 69,950 | 70,000 | 2,374 | 1,294 | 72,950 | 73,000 | 2,539 | 1,399 | 75,950 | 76,000 | 2,713 | 1,504 |

2003 NEW JERSEY TAX TABLE (NJ-1040EZ) - Continued

| If Line 21 <br> (New Je <br> Income) | Taxable | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At Least | But <br> Less <br> Than | Your Ta | $\begin{aligned} & 2,4, \\ & \text { or } 5 \\ & \times \text { Is- }- \end{aligned}$ | At Least | $\begin{aligned} & \text { But } \\ & \text { Less } \\ & \text { Than } \end{aligned}$ |  | $\begin{aligned} & \begin{array}{l} 2,4, \\ \text { or } 5 \end{array} \\ & \text { x Is- } \end{aligned}$ | At Least | But <br> Less <br> Than | Your | $\begin{gathered} 2,4, \\ \text { or } 5 \\ \times \mathrm{ls}- \\ \hline \end{gathered}$ | At Least | But Less <br> Than | Your Ta | $\begin{aligned} & \begin{array}{l} 2,4, \\ \text { or } 5 \end{array} \\ & \text { x ls- } \end{aligned}$ |
| 76,000 |  |  |  | 79,000 |  |  |  | 82,000 |  |  |  | 85,000 |  |  |  |
| 76,000 | 76,050 | 2,717 | 1,506 | 79,000 | 79,050 | 2,908 | 1,611 | 82,000 | 82,050 | 3,099 | 1,757 | 85,000 | 85,050 | 3,290 | 1,923 |
| 76,050 | 76,100 | 2,720 | 1,508 | 79,050 | 79,100 | 2,911 | 1,613 | 82,050 | 82,100 | 3,102 | 1,760 | 85,050 | 85,100 | 3,293 | 1,925 |
| 76,100 | 76,150 | 2,723 | 1,509 | 79,100 | 79,150 | 2,914 | 1,614 | 82,100 | 82,150 | 3,105 | 1,762 | 85,100 | 85,150 | 3,296 | 1,928 |
| 76,150 | 76,200 | 2,726 | 1,511 | 79,150 | 79,200 | 2,917 | 1,616 | 82,150 | 82,200 | 3,108 | 1,765 | 85,150 | 85,200 | 3,299 | 1,931 |
| 76,200 | 76,250 | 2,729 | 1,513 | 79,200 | 79,250 | 2,920 | 1,618 | 82,200 | 82,250 | 3,111 | 1,768 | 85,200 | 85,250 | 3,303 | 1,934 |
| 76,250 | 76,300 | 2,732 | 1,515 | 79,250 | 79,300 | 2,924 | 1,620 | 82,250 | 82,300 | 3,115 | 1,771 | 85,250 | 85,300 | 3,306 | 1,936 |
| 76,300 | 76,350 | 2,736 | 1,516 | 79,300 | 79,350 | 2,927 | 1,621 | 82,300 | 82,350 | 3,118 | 1,773 | 85,300 | 85,350 | 3,309 | 1,939 |
| 76,350 | 76,400 | 2,739 | 1,518 | 79,350 | 79,400 | 2,930 | 1,623 | 82,350 | 82,400 | 3,121 | 1,776 | 85,350 | 85,400 | 3,312 | 1,942 |
| 76,400 | 76,450 | 2,742 | 1,520 | 79,400 | 79,450 | 2,933 | 1,625 | 82,400 | 82,450 | 3,124 | 1,779 | 85,400 | 85,450 | 3,315 | 1,945 |
| 76,450 | 76,500 | 2,745 | 1,522 | 79,450 | 79,500 | 2,936 | 1,627 | 82,450 | 82,500 | 3,127 | 1,782 | 85,450 | 85,500 | 3,319 | 1,947 |
| 76,500 | 76,550 | 2,748 | 1,523 | 79,500 | 79,550 | 2,939 | 1,628 | 82,500 | 82,550 | 3,131 | 1,785 | 85,500 | 85,550 | 3,322 | 1,950 |
| 76,550 | 76,600 | 2,752 | 1,525 | 79,550 | 79,600 | 2,943 | 1,630 | 82,550 | 82,600 | 3,134 | 1,787 | 85,550 | 85,600 | 3,325 | 1,953 |
| 76,600 | 76,650 | 2,755 | 1,527 | 79,600 | 79,650 | 2,946 | 1,632 | 82,600 | 82,650 | 3,137 | 1,790 | 85,600 | 85,650 | 3,328 | 1,956 |
| 76,650 | 76,700 | 2,758 | 1,529 | 79,650 | 79,700 | 2,949 | 1,634 | 82,650 | 82,700 | 3,140 | 1,793 | 85,650 | 85,700 | 3,331 | 1,959 |
| 76,700 | 76,750 | 2,761 | 1,530 | 79,700 | 79,750 | 2,952 | 1,635 | 82,700 | 82,750 | 3,143 | 1,796 | 85,700 | 85,750 | 3,334 | 1,961 |
| 76,750 | 76,800 | 2,764 | 1,532 | 79,750 | 79,800 | 2,955 | 1,637 | 82,750 | 82,800 | 3,147 | 1,798 | 85,750 | 85,800 | 3,338 | 1,964 |
| 76,800 | 76,850 | 2,768 | 1,534 | 79,800 | 79,850 | 2,959 | 1,639 | 82,800 | 82,850 | 3,150 | 1,801 | 85,800 | 85,850 | 3,341 | 1,967 |
| 76,850 | 76,900 | 2,771 | 1,536 | 79,850 | 79,900 | 2,962 | 1,641 | 82,850 | 82,900 | 3,153 | 1,804 | 85,850 | 85,900 | 3,344 | 1,970 |
| 76,900 | 76,950 | 2,774 | 1,537 | 79,900 | 79,950 | 2,965 | 1,642 | 82,900 | 82,950 | 3,156 | 1,807 | 85,900 | 85,950 | 3,347 | 1,972 |
| 76,950 | 77,000 | 2,777 | 1,539 | 79,950 | 80,000 | 2,968 | 1,644 | 82,950 | 83,000 | 3,159 | 1,809 | 85,950 | 86,000 | 3,350 | 1,975 |
| 77,000 |  |  |  | 80,000 |  |  |  | 83,000 |  |  |  | 86,000 |  |  |  |
| 77,000 | 77,050 | 2,780 | 1,541 | 80,000 | 80,050 | 2,971 | 1,646 | 83,000 | 83,050 | 3,162 | 1,812 | 86,000 | 86,050 | 3,354 | 1,978 |
| 77,050 | 77,100 | 2,783 | 1,543 | 80,050 | 80,100 | 2,975 | 1,649 | 83,050 | 83,100 | 3,166 | 1,815 | 86,050 | 86,100 | 3,357 | 1,981 |
| 77,100 | 77,150 | 2,787 | 1,544 | 80,100 | 80,150 | 2,978 | 1,652 | 83,100 | 83,150 | 3,169 | 1,818 | 86,100 | 86,150 | 3,360 | 1,983 |
| 77,150 | 77,200 | 2,790 | 1,546 | 80,150 | 80,200 | 2,981 | 1,655 | 83,150 | 83,200 | 3,172 | 1,820 | 86,150 | 86,200 | 3,363 | 1,986 |
| 77,200 | 77,250 | 2,793 | 1,548 | 80,200 | 80,250 | 2,984 | 1,657 | 83,200 | 83,250 | 3,175 | 1,823 | 86,200 | 86,250 | 3,366 | 1,989 |
| 77,250 | 77,300 | 2,796 | 1,550 | 80,250 | 80,300 | 2,987 | 1,660 | 83,250 | 83,300 | 3,178 | 1,826 | 86,250 | 86,300 | 3,369 | 1,992 |
| 77,300 | 77,350 | 2,799 | 1,551 | 80,300 | 80,350 | 2,990 | 1,663 | 83,300 | 83,350 | 3,182 | 1,829 | 86,300 | 86,350 | 3,373 | 1,994 |
| 77,350 | 77,400 | 2,803 | 1,553 | 80,350 | 80,400 | 2,994 | 1,666 | 83,350 | 83,400 | 3,185 | 1,831 | 86,350 | 86,400 | 3,376 | 1,997 |
| 77,400 | 77,450 | 2,806 | 1,555 | 80,400 | 80,450 | 2,997 | 1,668 | 83,400 | 83,450 | 3,188 | 1,834 | 86,400 | 86,450 | 3,379 | 2,000 |
| 77,450 | 77,500 | 2,809 | 1,557 | 80,450 | 80,500 | 3,000 | 1,671 | 83,450 | 83,500 | 3,191 | 1,837 | 86,450 | 86,500 | 3,382 | 2,003 |
| 77,500 | 77,550 | 2,812 | 1,558 | 80,500 | 80,550 | 3,003 | 1,674 | 83,500 | 83,550 | 3,194 | 1,840 | 86,500 | 86,550 | 3,385 | 2,006 |
| 77,550 | 77,600 | 2,815 | 1,560 | 80,550 | 80,600 | 3,006 | 1,677 | 83,550 | 83,600 | 3,197 | 1,843 | 86,550 | 86,600 | 3,389 | 2,008 |
| 77,600 | 77,650 | 2,818 | 1,562 | 80,600 | 80,650 | 3,010 | 1,680 | 83,600 | 83,650 | 3,201 | 1,845 | 86,600 | 86,650 | 3,392 | 2,011 |
| 77,650 | 77,700 | 2,822 | 1,564 | 80,650 | 80,700 | 3,013 | 1,682 | 83,650 | 83,700 | 3,204 | 1,848 | 86,650 | 86,700 | 3,395 | 2,014 |
| 77,700 | 77,750 | 2,825 | 1,565 | 80,700 | 80,750 | 3,016 | 1,685 | 83,700 | 83,750 | 3,207 | 1,851 | 86,700 | 86,750 | 3,398 | 2,017 |
| 77,750 | 77,800 | 2,828 | 1,567 | 80,750 | 80,800 | 3,019 | 1,688 | 83,750 | 83,800 | 3,210 | 1,854 | 86,750 | 86,800 | 3,401 | 2,019 |
| 77,800 | 77,850 | 2,831 | 1,569 | 80,800 | 80,850 | 3,022 | 1,691 | 83,800 | 83,850 | 3,213 | 1,856 | 86,800 | 86,850 | 3,405 | 2,022 |
| 77,850 | 77,900 | 2,834 | 1,571 | 80,850 | 80,900 | 3,025 | 1,693 | 83,850 | 83,900 | 3,217 | 1,859 | 86,850 | 86,900 | 3,408 | 2,025 |
| 77,900 | 77,950 | 2,838 | 1,572 | 80,900 | 80,950 | 3,029 | 1,696 | 83,900 | 83,950 | 3,220 | 1,862 | 86,900 | 86,950 | 3,411 | 2,028 |
| 77,950 | 78,000 | 2,841 | 1,574 | 80,950 | 81,000 | 3,032 | 1,699 | 83,950 | 84,000 | 3,223 | 1,865 | 86,950 | 87,000 | 3,414 | 2,030 |
| 78,000 |  |  |  | 81,000 |  |  |  | 84,000 |  |  |  | 87,000 |  |  |  |
| 78,000 | 78,050 | 2,844 | 1,576 | 81,000 | 81,050 | 3,035 | 1,702 | 84,000 | 84,050 | 3,226 | 1,867 | 87,000 | 87,050 | 3,417 | 2,033 |
| 78,050 | 78,100 | 2,847 | 1,578 | 81,050 | 81,100 | 3,038 | 1,704 | 84,050 | 84,100 | 3,229 | 1,870 | 87,050 | 87,100 | 3,420 | 2,036 |
| 78,100 | 78,150 | 2,850 | 1,579 | 81,100 | 81,150 | 3,041 | 1,707 | 84,100 | 84,150 | 3,233 | 1,873 | 87,100 | 87,150 | 3,424 | 2,039 |
| 78,150 | 78,200 | 2,853 | 1,581 | 81,150 | 81,200 | 3,045 | 1,710 | 84,150 | 84,200 | 3,236 | 1,876 | 87,150 | 87,200 | 3,427 | 2,041 |
| 78,200 | 78,250 | 2,857 | 1,583 | 81,200 | 81,250 | 3,048 | 1,713 | 84,200 | 84,250 | 3,239 | 1,878 | 87,200 | 87,250 | 3,430 | 2,044 |
| 78,250 | 78,300 | 2,860 | 1,585 | 81,250 | 81,300 | 3,051 | 1,715 | 84,250 | 84,300 | 3,242 | 1,881 | 87,250 | 87,300 | 3,433 | 2,047 |
| 78,300 | 78,350 | 2,863 | 1,586 | 81,300 | 81,350 | 3,054 | 1,718 | 84,300 | 84,350 | 3,245 | 1,884 | 87,300 | 87,350 | 3,436 | 2,050 |
| 78,350 | 78,400 | 2,866 | 1,588 | 81,350 | 81,400 | 3,057 | 1,721 | 84,350 | 84,400 | 3,248 | 1,887 | 87,350 | 87,400 | 3,440 | 2,052 |
| 78,400 | 78,450 | 2,869 | 1,590 | 81,400 | 81,450 | 3,061 | 1,724 | 84,400 | 84,450 | 3,252 | 1,889 | 87,400 | 87,450 | 3,443 | 2,055 |
| 78,450 | 78,500 | 2,873 | 1,592 | 81,450 | 81,500 | 3,064 | 1,726 | 84,450 | 84,500 | 3,255 | 1,892 | 87,450 | 87,500 | 3,446 | 2,058 |
| 78,500 | 78,550 | 2,876 | 1,593 | 81,500 | 81,550 | 3,067 | 1,729 | 84,500 | 84,550 | 3,258 | 1,895 | 87,500 | 87,550 | 3,449 | 2,061 |
| 78,550 | 78,600 | 2,879 | 1,595 | 81,550 | 81,600 | 3,070 | 1,732 | 84,550 | 84,600 | 3,261 | 1,8 | 87,550 | 87,600 | 3,4 | 2,064 |
| 78,600 | 78,650 | 2,882 | 1,597 | 81,600 | 81,650 | 3,073 | 1,735 | 84,600 | 84,650 | 3,264 | 1,901 | 87,600 | 87,650 | 3,455 | 2,066 |
| 78,650 | 78,700 | 2,885 | 1,599 | 81,650 | 81,700 | 3,076 | 1,738 | 84,650 | 84,700 | 3,268 | 1,903 | 87,650 | 87,700 | 3,459 | 2,069 |
| 78,700 | 78,750 | 2,889 | 1,600 | 81,700 | 81,750 | 3,080 | 1,740 | 84,700 | 84,750 | 3,271 | 1,906 | 87,700 | 87,750 | 3,462 | 2,072 |
| 78,750 | 78,800 | 2,892 | 1,602 | 81,750 | 81,800 | 3,083 | 1,743 | 84,750 | 84,800 | 3,274 | 1,909 | 87,750 | 87,800 | 3,465 | 2,075 |
| 78,800 | 78,850 | 2,895 | 1,604 | 81,800 | 81,850 | 3,086 | 1,746 | 84,800 | 84,850 | 3,277 | 1,912 | 87,800 | 87,850 | 3,468 | 2,077 |
| 78,850 | 78,900 | 2,898 | 1,606 | 81,850 | 81,900 | 3,089 | 1,749 | 84,850 | 84,900 | 3,280 | 1,914 | 87,850 | 87,900 | 3,471 | 2,080 |
| 78,900 | 78,950 | 2,901 | 1,607 | 81,900 | 81,950 | 3,092 | 1,751 | 84,900 | 84,950 | 3,283 | 1,917 | 87,900 | 87,950 | 3,475 | 2,083 |
| 78,950 | 79,000 | 2,904 | 1,609 | 81,950 | 82,000 | 3,096 | 1,754 | 84,950 | 85,000 | 3,287 | 1,920 | 87,950 | 88,000 | 3,478 | 2,086 |

2003 NEW JERSEY TAX TABLE (NJ-1040EZ) - Continued

| If Line 2 (New Je Income | Taxable | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  | If Line 21 (New Jersey Taxable Income) Is - |  | And You Checked Filing Status Line - |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At Least | But Less Than | 1 <br> Your | $\begin{aligned} & \hline 2,4, \\ & \text { or } 5 \\ & \text { x Is- } \end{aligned}$ | At Least | $\begin{aligned} & \hline \text { But } \\ & \text { Less } \\ & \text { Than } \end{aligned}$ | 1 <br> Your | $\begin{aligned} & \text { 2, 4, } \\ & \text { or } 5 \\ & \text { x Is- } \end{aligned}$ | At Least | $\begin{aligned} & \hline \text { But } \\ & \text { Less } \\ & \text { Than } \end{aligned}$ | 1 <br> Your | $\begin{aligned} & \begin{array}{l} 2,4, \\ \text { or } 5 \end{array} \\ & x \text { Is- } \end{aligned}$ | At Least | $\begin{aligned} & \hline \text { But } \\ & \text { Less } \\ & \text { Than } \end{aligned}$ | 1 <br> Your | $\begin{aligned} & \begin{array}{l} 2,4, \\ \text { or } 5 \end{array} \\ & \\ & \text { x Is- } \end{aligned}$ |
| 88,000 |  |  |  | 91,000 |  |  |  | 94,000 |  |  |  | 97,000 |  |  |  |
| 88,000 | 88,050 | 3,481 | 2,088 | 91,000 | 91,050 | 3,672 | 2,254 | 94,000 | 94,050 | 3,863 | 2,420 | 97,000 | 97,050 | 4,054 | 2,586 |
| 88,050 | 88,100 | 3,484 | 2,091 | 91,050 | 91,100 | 3,675 | 2,257 | 94,050 | 94,100 | 3,866 | 2,423 | 97,050 | 97,100 | 4,057 | 2,588 |
| 88,100 | 88,150 | 3,487 | 2,094 | 91,100 | 91,150 | 3,678 | 2,260 | 94,100 | 94,150 | 3,870 | 2,425 | 97,100 | 97,150 | 4,061 | 2,591 |
| 88,150 | 88,200 | 3,490 | 2,097 | 91,150 | 91,200 | 3,682 | 2,262 | 94,150 | 94,200 | 3,873 | 2,428 | 97,150 | 97,200 | 4,064 | 2,594 |
| 88,200 | 88,250 | 3,494 | 2,099 | 91,200 | 91,250 | 3,685 | 2,265 | 94,200 | 94,250 | 3,876 | 2,431 | 97,200 | 97,250 | 4,067 | 2,597 |
| 88,250 | 88,300 | 3,497 | 2,102 | 91,250 | 91,300 | 3,688 | 2,268 | 94,250 | 94,300 | 3,879 | 2,434 | 97,250 | 97,300 | 4,070 | 2,599 |
| 88,300 | 88,350 | 3,500 | 2,105 | 91,300 | 91,350 | 3,691 | 2,271 | 94,300 | 94,350 | 3,882 | 2,436 | 97,300 | 97,350 | 4,073 | 2,602 |
| 88,350 | 88,400 | 3,503 | 2,108 | 91,350 | 91,400 | 3,694 | 2,273 | 94,350 | 94,400 | 3,885 | 2,439 | 97,350 | 97,400 | 4,077 | 2,605 |
| 88,400 | 88,450 | 3,506 | 2,110 | 91,400 | 91,450 | 3,698 | 2,276 | 94,400 | 94,450 | 3,889 | 2,442 | 97,400 | 97,450 | 4,080 | 2,608 |
| 88,450 | 88,500 | 3,510 | 2,113 | 91,450 | 91,500 | 3,701 | 2,279 | 94,450 | 94,500 | 3,892 | 2,445 | 97,450 | 97,500 | 4,083 | 2,610 |
| 88,500 | 88,550 | 3,513 | 2,116 | 91,500 | 91,550 | 3,704 | 2,282 | 94,500 | 94,550 | 3,895 | 2,448 | 97,500 | 97,550 | 4,086 | 2,613 |
| 88,550 | 88,600 | 3,516 | 2,119 | 91,550 | 91,600 | 3,707 | 2,285 | 94,550 | 94,600 | 3,898 | 2,450 | 97,550 | 97,600 | 4,089 | 2,616 |
| 88,600 | 88,650 | 3,519 | 2,122 | 91,600 | 91,650 | 3,710 | 2,287 | 94,600 | 94,650 | 3,901 | 2,453 | 97,600 | 97,650 | 4,092 | 2,619 |
| 88,650 | 88,700 | 3,522 | 2,124 | 91,650 | 91,700 | 3,713 | 2,290 | 94,650 | 94,700 | 3,905 | 2,456 | 97,650 | 97,700 | 4,096 | 2,622 |
| 88,700 | 88,750 | 3,526 | 2,127 | 91,700 | 91,750 | 3,717 | 2,293 | 94,700 | 94,750 | 3,908 | 2,459 | 97,700 | 97,750 | 4,099 | 2,624 |
| 88,750 | 88,800 | 3,529 | 2,130 | 91,750 | 91,800 | 3,720 | 2,296 | 94,750 | 94,800 | 3,911 | 2,461 | 97,750 | 97,800 | 4,102 | 2,627 |
| 88,800 | 88,850 | 3,532 | 2,133 | 91,800 | 91,850 | 3,723 | 2,298 | 94,800 | 94,850 | 3,914 | 2,464 | 97,800 | 97,850 | 4,105 | 2,630 |
| 88,850 | 88,900 | 3,535 | 2,135 | 91,850 | 91,900 | 3,726 | 2,301 | 94,850 | 94,900 | 3,917 | 2,467 | 97,850 | 97,900 | 4,108 | 2,633 |
| 88,900 | 88,950 | 3,538 | 2,138 | 91,900 | 91,950 | 3,729 | 2,304 | 94,900 | 94,950 | 3,920 | 2,470 | 97,900 | 97,950 | 4,112 | 2,635 |
| 88,950 | 89,000 | 3,541 | 2,141 | 91,950 | 92,000 | 3,733 | 2,307 | 94,950 | 95,000 | 3,924 | 2,472 | 97,950 | 98,000 | 4,115 | 2,638 |
| 89,000 |  |  |  | 92,000 |  |  |  | 95,000 |  |  |  | 98,000 |  |  |  |
| 89,000 | 89,050 | 3,545 | 2,144 | 92,000 | 92,050 | 3,736 | 2,309 | 95,000 | 95,050 | 3,927 | 2,475 | 98,000 | 98,050 | 4,118 | 2,641 |
| 89,050 | 89,100 | 3,548 | 2,146 | 92,050 | 92,100 | 3,739 | 2,312 | 95,050 | 95,100 | 3,930 | 2,478 | 98,050 | 98,100 | 4,121 | 2,644 |
| 89,100 | 89,150 | 3,551 | 2,149 | 92,100 | 92,150 | 3,742 | 2,315 | 95,100 | 95,150 | 3,933 | 2,481 | 98,100 | 98,150 | 4,124 | 2,646 |
| 89,150 | 89,200 | 3,554 | 2,152 | 92,150 | 92,200 | 3,745 | 2,318 | 95,150 | 95,200 | 3,936 | 2,483 | 98,150 | 98,200 | 4,127 | 2,649 |
| 89,200 | 89,250 | 3,557 | 2,155 | 92,200 | 92,250 | 3,748 | 2,320 | 95,200 | 95,250 | 3,940 | 2,486 | 98,200 | 98,250 | 4,131 | 2,652 |
| 89,250 | 89,300 | 3,561 | 2,157 | 92,250 | 92,300 | 3,752 | 2,323 | 95,250 | 95,300 | 3,943 | 2,489 | 98,250 | 98,300 | 4,134 | 2,655 |
| 89,300 | 89,350 | 3,564 | 2,160 | 92,300 | 92,350 | 3,755 | 2,326 | 95,300 | 95,350 | 3,946 | 2,492 | 98,300 | 98,350 | 4,137 | 2,657 |
| 89,350 | 89,400 | 3,567 | 2,163 | 92,350 | 92,400 | 3,758 | 2,329 | 95,350 | 95,400 | 3,949 | 2,494 | 98,350 | 98,400 | 4,140 | 2,660 |
| 89,400 | 89,450 | 3,570 | 2,166 | 92,400 | 92,450 | 3,761 | 2,331 | 95,400 | 95,450 | 3,952 | 2,497 | 98,400 | 98,450 | 4,143 | 2,663 |
| 89,450 | 89,500 | 3,573 | 2,168 | 92,450 | 92,500 | 3,764 | 2,334 | 95,450 | 95,500 | 3,956 | 2,500 | 98,450 | 98,500 | 4,147 | 2,666 |
| 89,500 | 89,550 | 3,576 | 2,171 | 92,500 | 92,550 | 3,768 | 2,337 | 95,500 | 95,550 | 3,959 | 2,503 | 98,500 | 98,550 | 4,150 | 2,669 |
| 89,550 | 89,600 | 3,580 | 2,174 | 92,550 | 92,600 | 3,771 | 2,340 | 95,550 | 95,600 | 3,962 | 2,506 | 98,550 | 98,600 | 4,153 | 2,671 |
| 89,600 | 89,650 | 3,583 | 2,177 | 92,600 | 92,650 | 3,774 | 2,343 | 95,600 | 95,650 | 3,965 | 2,508 | 98,600 | 98,650 | 4,156 | 2,674 |
| 89,650 | 89,700 | 3,586 | 2,180 | 92,650 | 92,700 | 3,777 | 2,345 | 95,650 | 95,700 | 3,968 | 2,511 | 98,650 | 98,700 | 4,159 | 2,677 |
| 89,700 | 89,750 | 3,589 | 2,182 | 92,700 | 92,750 | 3,780 | 2,348 | 95,700 | 95,750 | 3,971 | 2,514 | 98,700 | 98,750 | 4,163 | 2,680 |
| 89,750 | 89,800 | 3,592 | 2,185 | 92,750 | 92,800 | 3,784 | 2,351 | 95,750 | 95,800 | 3,975 | 2,517 | 98,750 | 98,800 | 4,166 | 2,682 |
| 89,800 | 89,850 | 3,596 | 2,188 | 92,800 | 92,850 | 3,787 | 2,354 | 95,800 | 95,850 | 3,978 | 2,519 | 98,800 | 98,850 | 4,169 | 2,685 |
| 89,850 | 89,900 | 3,599 | 2,191 | 92,850 | 92,900 | 3,790 | 2,356 | 95,850 | 95,900 | 3,981 | 2,522 | 98,850 | 98,900 | 4,172 | 2,688 |
| 89,900 | 89,950 | 3,602 | 2,193 | 92,900 | 92,950 | 3,793 | 2,359 | 95,900 | 95,950 | 3,984 | 2,525 | 98,900 | 98,950 | 4,175 | 2,691 |
| 89,950 | 90,000 | 3,605 | 2,196 | 92,950 | 93,000 | 3,796 | 2,362 | 95,950 | 96,000 | 3,987 | 2,528 | 98,950 | 99,000 | 4,178 | 2,693 |
| 90,000 |  |  |  | 93,000 |  |  |  | 96,000 |  |  |  | 99,000 |  |  |  |
| 90,000 | 90,050 | 3,608 | 2,199 | 93,000 | 93,050 | 3,799 | 2,365 | 96,000 | 96,050 | 3,991 | 2,530 | 99,000 | 99,050 | 4,182 | 2,696 |
| 90,050 | 90,100 | 3,612 | 2,202 | 93,050 | 93,100 | 3,803 | 2,367 | 96,050 | 96,100 | 3,994 | 2,533 | 99,050 | 99,100 | 4,185 | 2,699 |
| 90,100 | 90,150 | 3,615 | 2,204 | 93,100 | 93,150 | 3,806 | 2,370 | 96,100 | 96,150 | 3,997 | 2,536 | 99,100 | 99,150 | 4,188 | 2,702 |
| 90,150 | 90,200 | 3,618 | 2,207 | 93,150 | 93,200 | 3,809 | 2,373 | 96,150 | 96,200 | 4,000 | 2,539 | 99,150 | 99,200 | 4,191 | 2,704 |
| 90,200 | 90,250 | 3,621 | 2,210 | 93,200 | 93,250 | 3,812 | 2,376 | 96,200 | 96,250 | 4,003 | 2,541 | 99,200 | 99,250 | 4,194 | 2,707 |
| 90,250 | 90,300 | 3,624 | 2,213 | 93,250 | 93,300 | 3,815 | 2,378 | 96,250 | 96,300 | 4,006 | 2,544 | 99,250 | 99,300 | 4,198 | 2,710 |
| 90,300 | 90,350 | 3,627 | 2,215 | 93,300 | 93,350 | 3,819 | 2,381 | 96,300 | 96,350 | 4,010 | 2,547 | 99,300 | 99,350 | 4,201 | 2,713 |
| 90,350 | 90,400 | 3,631 | 2,218 | 93,350 | 93,400 | 3,822 | 2,384 | 96,350 | 96,400 | 4,013 | 2,550 | 99,350 | 99,400 | 4,204 | 2,715 |
| 90,400 | 90,450 | 3,634 | 2,221 | 93,400 | 93,450 | 3,825 | 2,387 | 96,400 | 96,450 | 4,016 | 2,552 | 99,400 | 99,450 | 4,207 | 2,718 |
| 90,450 | 90,500 | 3,637 | 2,224 | 93,450 | 93,500 | 3,828 | 2,389 | 96,450 | 96,500 | 4,019 | 2,555 | 99,450 | 99,500 | 4,210 | 2,721 |
| 90,500 | 90,550 | 3,640 | 2,227 | 93,500 | 93,550 | 3,831 | 2,392 | 96,500 | 96,550 | 4,022 | 2,558 | 99,500 | 99,550 | 4,213 | 2,724 |
| 90,550 | 90,600 | 3,643 | 2,229 | 93,550 | 93,600 | 3,834 | 2,395 | 96,550 | 96,600 | 4,026 | 2,561 | 99,550 | 99,600 | 4,217 | 2,727 |
| 90,600 | 90,650 | 3,647 | 2,232 | 93,600 | 93,650 | 3,838 | 2,398 | 96,600 | 96,650 | 4,029 | 2,564 | 99,600 | 99,650 | 4,220 | 2,729 |
| 90,650 | 90,700 | 3,650 | 2,235 | 93,650 | 93,700 | 3,841 | 2,401 | 96,650 | 96,700 | 4,032 | 2,566 | 99,650 | 99,700 | 4,223 | 2,732 |
| 90,700 | 90,750 | 3,653 | 2,238 | 93,700 | 93,750 | 3,844 | 2,403 | 96,700 | 96,750 | 4,035 | 2,569 | 99,700 | 99,750 | 4,226 | 2,735 |
| 90,750 | 90,800 | 3,656 | 2,240 | 93,750 | 93,800 | 3,847 | 2,406 | 96,750 | 96,800 | 4,038 | 2,572 | 99,750 | 99,800 | 4,229 | 2,738 |
| 90,800 | 90,850 | 3,659 | 2,243 | 93,800 | 93,850 | 3,850 | 2,409 | 96,800 | 96,850 | 4,042 | 2,575 | 99,800 | 99,850 | 4,233 | 2,740 |
| 90,850 | 90,900 | 3,662 | 2,246 | 93,850 | 93,900 | 3,854 | 2,412 | 96,850 | 96,900 | 4,045 | 2,577 | 99,850 | 99,900 | 4,236 | 2,743 |
| 90,900 | 90,950 | 3,666 | 2,249 | 93,900 | 93,950 | 3,857 | 2,414 | 96,900 | 96,950 | 4,048 | 2,580 | 99,900 | 99,950 | 4,239 | 2,746 |
| 90,950 | 91,000 | 3,669 | 2,251 | 93,950 | 94,000 | 3,860 | 2,417 | 96,950 | 97,000 | 4,051 | 2,583 | 99,950 | 100,000 | 4,242 | 2,749 |

## New Jersey Tax Rate Schedules 2003

FILING STATUS: Single Table A


FILING STATUS: Married, filing joint return
Table B
Head of household
Qualifying widow(er)
STEP 1
STEP 2
STEP 3

| If Taxable Income (Line 21) is: | Enter <br> Line 21 | Multiply <br> Line 21 by: | Subtract | Your Tax |
| :--- | :---: | :---: | :---: | :---: |


| Over | But not over |  |  |
| :---: | :---: | :---: | :---: |
| \$ 0 | \$ 20,000 | $\times .014$ | - \$ $0=$ |
| \$ 20,000 | \$ 50,000 | $\times .0175$ | - \$ 70.00 |
| \$ 50,000 | \$ 70,000 | $\times .0245$ | - \$ 420.00 |
| \$ 70,000 | \$ 80,000 | $\times .035$ | - \$1,154.50 |
| \$ 80,000 | \$150,000 | $\times .05525$ | - \$2,775.00 |
| \$150,000 | and over | $\times .0637$ | - \$4,042.50 |

## When You Need Information...

by phone...
Call our Automated Tax Information System
1-800-323-4400 - (Touch-tone phones within NJ, NY, PA, DE, and
MD) or 609-826-4400 (Touch-tone phones anywhere).

- Listen to recorded tax information on many topics.
- Order forms and publications through our message system.
- Get information on 2003 refunds from ARIS, our Automated Refund Inquiry System, 7 days a week (hours may vary).


## Contact our Customer Service Center

609-292-6400 - Speak directly to a Division of Taxation representative for tax information and assistance, 8:30 a.m. to 4:30 p.m., Monday through Friday (except holidays).

TTY Equipment Users Only
Call 1-800-286-6613 (toll-free within NJ, NY, PA, DE, and MD) or 609-984-7300 (anywhere) to ask questions or to order forms and publications.
online...
Visit the New Jersey Division of Taxation Home Page
Many State tax forms and publications are available on our Web site.
Access the Division's home page at:
www.state.nj.us/treasury/taxation/
You may also reach us by e-mail at:
taxation@tax.state.nj.us
Subscribe to NJ Tax E-News, the Division of Taxation's online information service, at:
www.state.nj.us/treasury/taxation/listservice.shtml

## 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.
in person...
Visit a New Jersey Division of Taxation Regional Office
Regional offices provide individual assistance at various locations throughout the State. Call the Automated Tax Information System or visit our home page for the address of the regional office nearest you.

## To Get Forms...

- Call New Jersey's Forms Request System at 1-800-323-4400 (Touch-tone phones within NJ, NY, PA, DE, and MD) or 609-8264400 (Touch-tone phones anywhere).
- Visit our Web site at: www.state.nj.us/treasury/taxation/forms.shtml
- Visit a New Jersey public library.
- Dial NJ TaxFax at 609-826-4500 from your fax machine's phone.
- Write to: NJ Division of Taxation

Taxpayer Forms Services
PO Box 269
Trenton, NJ 08695-0269

## Who Can Help...

Trained volunteers in the VITA (Volunteer Income Tax Assistance) and TCE (Tax Counseling for the Elderly) Programs are available to help prepare both Federal and State returns at locations throughout New Jersey. For the location nearest you, contact the Division's Customer Service Center at 609-292-6400 or the Internal Revenue Service.

## New Jersey Earned Income Tax Credit...

Call the New Jersey Earned Income Tax Credit Hotline
1-888-895-9179 - For information, 8:30 a.m. to 4:30 p.m., Monday through Friday (except holidays).

TaxTalk is available 24 hours a day, 7 days a week. Select the 3-digit number of the topic you want to hear. Then call 1-800-323-4400 (Touch-tone phones within NJ, NY, PA, DE, and MD) or 609-826-4400 (Touch-tone phones anywhere). 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
102 How and When to File an Extension
104 How and When to Amend
106 Penalties and Interest on Filing
108 Who is Required to Make Estimated Tax Payments
110 Penalties and Interest on Underpayment of Estimated Tax Payments

112 Pennsylvania Residents Working in New Jersey/New Jersey Residents Working in Pennsylvania
114 Nonresidents
116 Mailing Your Return With No Balance Due
118 Mailing Your Return With Tax Due
120 How to Pay
Completing Your New Jersey Return
122 Filing Status
124 Part-Year Residents
126 Military Personnel

134 New Jersey Earned Income Tax Credit
136 Deductions
138 Reporting Wages
140 Nontaxable Income
142 Reporting Capital Gain Income
144 Reporting a Gain From the Sale of a Principal Residence
146 Reporting Business Income
148 Withholdings and Payments

150 Claiming Credit for Income or Wage Tax Paid to Other Jurisdictions
152 Claiming Excess Unemployment and Disability
224 General Information on the Property Tax Deduction or Credit
226 Property Tax Deduction and Credit Frequently Asked Questions

Pension and IRA Information
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158 IRA Distributions
160 Establishing Your Roth IRA
162 Qualified Distributions From a Roth IRA
164 Nonqualified Distributions From a Roth IRA

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204 Filing for an NJ SAVER Rebate for a Prior Year

## Homestead Rebate

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208 Eligibility Requirements
210 Determining the Homestead Rebate Amount
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## PAPERLESS FILING PROGRAMS

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## New Jersey TeleFile Program

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NJ TAX AND FEE INFORMATION FOR BUSINESSES

Business Registration
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402 Small Business Workshop
404 Electing S Corporation Status
406 New York and New Jersey Sales Tax Agreement
408 Alcoholic Beverage Retail Licenses
410 Ending Your New Jersey Business
Income Tax Withholding Information for Businesses
412 Remitting Tax Withheld
414 Reconciling Tax Withheld
416 Forms W-4 and NJ-W-4
418 Who Is an Employer
420 Withholding New Jersey Income Taxes
422 Filing Informal Employer Returns of Income Tax Withheld

Sales and Use Tax Information for Businesses
424 General Information for Sales and Use Tax for Businesses
426 Use Tax
428 Annual Use Tax
430 Filing Sales and Use Tax Returns
432 Filing Informal Sales and Use Tax Returns
434 Penalties and Interest
436 Contractors
438 Mail Order and Internet Business
440 Taxability of Medicines and Medical Items
442 Urban Enterprise Zone
Lease and Rental Information for Businesses
444 Lease Transactions in New Jersey
446 Rental Transactions in New Jersey
448 Domestic Security Fee

## Recently Enacted Fees

450 Casino Taxes and Fees
452 Dishonored Check Fee
448 Domestic Security Fee
456 Hotel/Motel State Occupancy Fee and Municipal Occupancy Tax
458 Litter Control Fee
460 Outdoor Advertising Fee

## CORPORATIONS \& PARTNERSHIPS

## Corporations

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502 Filing Responsibilities
504 Tax Rates and Accounting Periods
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## TAXPAYERS' BILL OF RIGHTS

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

## Service-

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

Appeals-

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

Interest on Refunds-

- Interest is paid at the prime rate on refunds for all taxes when the Division takes more than six months to send you a refund.
- You may request that your overpayment of this year's tax be credited towards next year's tax liability, however, interest will not be paid on overpayments that are credited forward.
For more information on the rights and obligations of both taxpayers and the Division of Taxation under the Taxpayers' Bill of Rights, request our publication ANJ-1, New Jersey Taxpayers' Bill of Rights.


[^0]:    *Residents who had more than one New Jersey residence during the year, shared ownership or rent with someone other than a spouse, or whose principal residence had more than one unit CANNOT use Form NJ-1040EZ.

[^1]:    New Jersey gross income also includes the following which are not subject to Federal income tax:

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

