

# 2024 NJ-1040 New Jersey Resident Income Tax Return

	5R			Affix preprint	ed label bel	ow ONLY if the	information is co	orrect.
See Instructions	Your Social	Security Number (required)	Last Name	, First Name, In			ne and middle initia ner's last name ON	
ification, See	Spouse's/C	CU Partner's SSN (if filing jointly)	Home Addr	ress (Number a	nd Street, in	cluding apartm	ent number)	
For Privacy Act Notification,	County/Munio	cipality Code (See Table page 52)	City, Town,	Post Office			State	ZIP Code
For P	Fill in Oif	federal extension filed. Fill in	if the addr	ress above is a	foreign add	ress. Fill in	if your add	lress has changed.
	om: M M	nts, provide months/days you were a	New Jersey res	sident during 20	24:	Fiscal year f	ilers only: of your year end	2025
	iling Stat	us						
1.		Single						
2.		Married/CU Couple, filing joint return	rn				_	
3.		Married/CU Partner, filing separate	return		-			
4.		Head of Household		Enter spouse's	/CU partner	's SSN		
5.		Qualifying Widow(er)/Surviving CU Indicate the year of your spouse's/0		ath:	2022 or	2023		
	<b>xemption</b> I in the ovals th	IS nat apply. You must enter a total in th	ne boxes to the r	ight and comple	ete the calcu	ulation.		
6.	Regular	Self	Spouse/ CU Partr		Domes Partne		x \$1,000 =	
	Senior 65+ (Bo in 1959 or earl	( ) Self	Spouse/0	CU Partner			x \$1,000 =	
8.	Blind/Disabled	Self	Spouse/(	CU Partner			x \$1,000 =	
9.	Veteran	Self	Spouse/C	CU Partner			x \$6,000 =	
10	. Qualified Dep	pendent Children					x \$1,500 =	
11	. Other Depend	dents					x \$1,500 =	
	·	Attending Colleges (See instructions					x \$1,000 =	
13	. Total Exempt	ion Amount (Add totals from the lines	s at 6 through 12	2)		13.		
14	. Dependent Ir	nformation. Provide the following info	rmation for eacl	n dependent.				No Health
La	st Name, First	Name, Middle Initial	Social Sec	urity Number		_	Birth Year	Insurance
					ш		шш	
					一一			
_								
[	Division 1 use	2 3		4	5 6		7	



Your Social Security Number

Name(s) as shown on Form NJ-1040

Page	2												_
15.	Wages, salaries, tips, and other employee compensation (State wages from Box 16 of enclosed W-2(s)) (See instructions)	. 15.											
16a.	Taxable interest income (Enclose federal Schedule B if over \$1,500)				T								٦
16h	(See instructions)	ioa.	_	_		-	_						_
100.	(See instructions) Do not include on line 16a		$ \mathbf{L} $	L,	Ļ	<u>ļ</u> _	ᆚ	ᆚ	ᇿ	Щ			
17.	Dividends	17					Ш	Ш			╝		
	Net profits from business (Schedule NJ-BUS-1, Part I, line 4)										ΗİГ		$\overline{}$
	(Enclose federal Schedule C)	. 18.				Щ	Щ	Щ	Щ			_	┙
19.	Net gains or income from disposition of property (Schedule NJ-DOP, line 4)	19.			4	Щ	Ц	Ц			╬	4	4
20a.	Taxable pension, annuity, and IRA distributions/withdrawals (See instructions)2	20a.	Ш		<u>, , , , , , , , , , , , , , , , , , , </u>	Щ	Щ	Щ	<u> </u>	<u> </u>			J
20h	Excludable pension, annuity, and IRA distributions/withdrawals (See instr) 20b.					╙			┸				
	Distributive Share of Partnership Income (Schedule NJ-BUS-1, Part II, line 4)		,		T	<u>,                                     </u>			İП		٦r		T
	(Enclose Schedule NJK-1 or federal Schedule K-1)	21.			,	ш	Ш	ш			_!!	_	_
22.	Net pro rata share of S Corporation Income (Schedule NJ-BUS-1, Part III, line 4)						П				ПΓ		٦
	(Enclose Schedule NJ-K-1 or federal Schedule K-1)	22.			,								_
23.	Net gains or income from rents, royalties, patents, and copyrights	00									Ш		П
	(Schedule NJ-BUS-1, Part IV, line 4)	. 23.			=	H	H	H	H		۲ħ	_	Ħ
24.	Net gambling winnings (See instructions)	24.			۳		닏	닏	$\blacksquare$		4	4	닉
25.	Alimony and separate maintenance payments received	25.			Щ,	Щ	Щ	Щ	Щ		4	4	┙
26.	Other (Enclose documents) (See instructions)	26.			Ц,		Ц	Щ	Щ			4	_
27.	Total Income (Add lines 15, 16a, 17 through 20a, and 21 through 26)27.	╝	Ш			Ш	Ш	Ш	Щ				
200	Panaian/Patirament Evaluaian (See instructions)							Ш					
	Pension/Retirement Exclusion (See instructions)	$\equiv$			,			늗					
200.	instructions pages 20–21)												
	· •				<i>_</i>						ПΓ		٦
	Total Exclusion Amount (Add lines 28a and 28b)			28c.		Ш	Ш	Ш	Ш		_!_	_	╛
29.	New Jersey Gross Income (Subtract line 28c from line 27)										П		٦
	(See instructions)				,	Π	Ħ	Ħ	H		۲ř	7	f
30.	Exemption Amount (Enter amount from line 13. Part-year residents see instr.)			30.		Н	H	H			╬	+	╡
31.	Medical Expenses (See Worksheet F and instructions)			31.			H	H	H		╬	+	╡
32.	Alimony and separate maintenance payments (See instructions)			32.			닖	님	믬		╬	+	╡
33.	Qualified Conservation Contribution			33.		Щ	닖	닏	$\blacksquare$	4	╬	4	닉
34.	Health Enterprise Zone Deduction			34.			닖	닏	닏		4	4	닉
35.	Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, line 11)			35.		Щ	Ц	Ц	Щ	<u> </u>	4	4	ᆜ
36.	Organ/Bone Marrow Donation Deduction (See instructions)			36				Ш	Ш		ᆀ		
	NJBEST b. NJCLASS			c. NJ	Hiaho	- E4	$\overline{}$				76		╕
Jia.	Deduction Deduction	_			tion De		Щ	Щ,	Щ		<u> </u>	4	╧
38.	Total Exemptions and Deductions (Add lines 30 through 37c)		38.				Щ	Ц	Щ		4	4	ᆜ
39.	Taxable Income (Subtract line 38 from line 29)	<u> </u>	<u>Ļ</u>	<u> </u>	<u></u>	Щ	Ц	Ц	<u>Ļ</u>	<u> </u>	╣┖		
40a.	Total Property Taxes (18% of Rent) Paid (See instructions page 25)40a.		<u> </u>										
40b.	Indicate your residency status during 2024 (fill in only one oval)	Hom	neow	ner			<b>&gt;</b> Ter	ant			<b>&gt;</b> B	oth	
											ПГ		٦
41. 	Property Tax Deduction (From Worksheet H) (See instructions)				41.		ш	Ш					_
l													



Name(s) as shown on Form NJ-1040

Your Social Security Number

Page 3

42.	New Jersey Taxable Income (Subtract line 41 from line 39)		4	4	4	Ц				
43.	Tax on amount on line 42 (Tax Table page 54)43.	<u>J,L</u>			<u> </u>	Ш	Ш		Ш	
44.	Credit For Income Taxes Paid to Other Jurisdictions (Enclose Schedule NJ-COJ) (See instructions)	][	1							
45.	Balance of Tax (Subtract line 44 from line 43)	<u> </u>	4	4		Ц	Щ		Щ	
46.	Sheltered Workshop Tax Credit	Ļ	_			Ш	Ш		Ш	
47.	Gold Star Family Counseling Credit (See instructions)	Ļ	_	_		Щ	Ш		Ш	
48.	Credit for Employer of Organ/Bone Marrow Donor (See instructions)	L				Ш	Ш		Ш	
	Total Credits (Add lines 46 through 48)	ᅷ	4	丩	<u></u> ,	닖	Щ			
_,	(Subtract line 49 from line 45) If zero or less, make no entry	,	4	4	Ш,	Ш	Ш	Щ.	Щ	
51.	Use Tax Due on Internet, Mail-Order, or Other Out-of-State Purchases (See instructions) If no Use Tax, enter 0.00		$\perp$							
52.	Interest on Underpayment of Estimated Tax	L								
53a.	Fill in if Form NJ-2210 is enclosed  Fill in oval if anyone in your tax household does not currently have health insurance.  (Enclose NJ-EZ Enroll form)(See instructions)									
53b.	If you indicated at line 53a that someone in your tax household does not have health insurance, fill in oval to allow Get Covered New Jersey to help you obtain coverage		>							
53c.	Shared Responsibility Payment (See instructions)	L	_	_	<u> </u>	Ш	Ц		Ш	
	Total Tax Due (Add lines 50 through 53c)54.					Ш	Ш		Ш	
55.	Total NJ Income Tax Withheld (Enclose Forms W-2 and 1099)(Part-year residents, see instr.)55.									
56.	Property Tax Credit (See instructions page 25)				56.					
	New Jersey Estimated Tax Payments/Credit from 2023 tax return57.									
	New Jersey Earned Income Tax Credit (See instructions)	•	58							
	Fill in if you had the IRS calculate your federal earned income credit Fill in if you are a CU couple claiming the NJ Earned Income Tax Credit					$\overline{}$				
59.	Excess New Jersey UI/WF/SWF Withheld (Enclose Form NJ-2450) (See instructions)		59.	ļ	4	Щ	Щ	<u>.</u>	Щ	
60.	Excess New Jersey Disability Insurance Withheld (Enclose Form NJ-2450) (See instructions)		60.	ļ	4	닏	Ц	0	0	0
61.	Excess New Jersey Family Leave Insurance Withheld (Enclose Form NJ-2450) (See instructions).		61.	ļ	4	Ц	Щ		Щ	
62.	Wounded Warrior Caregivers Credit (See instructions)		62.	_	4	Ц	Ц		Щ	
63.	Pass-Through Business Alternative Income Tax Credit (See instructions)63.			ᆚ	4	Ц	Щ		Щ	
64.	Child and Dependent Care Credit (See instructions)	6	64.	ı		Ш	Ш		Ш	
65.	Wew Jersey Child Tax Credit (See instructions) # of dependents age 5 or younger on 12/31/24	6	65.							
	Total Withholdings, Credits, and Payments (Add lines 55 through 65)									
	If line 66 is less than line 54, you have tax due.	٦̈́Г	Ī			一	一		一	
	Subtract line 66 from line 54 and enter the amount you owe				],	ш				

	040HP04240					ocial Secur	ity Num	ber		
Pag	0.4	Nar	ne(s) as shown on	Form NJ-104	40					
Pag 68	If the total on line 66 is more than line 54, you have an overpaymen	nt					_	$\overline{}$		_
00.	Subtract line 54 from line 66 and enter the overpayment		68.	ш	<u> </u>		44	Щ.	Щ	
69.	Amount from line 68 you want to credit to your 2025 tax		69.					Ш	Ш	
70.	Contribution to N.J.  Endangered Wildlife Fund				70		$\blacksquare$			
71.	Contribution to N.J. Children's Trust						一	Ħ	H	Π
72	Fund To Prevent Child Abuse \$10 \$20 Contribution to N.J. Vietnam	Oth	er		71	I. 📙	##	님	H	
	Veterans' Memorial Fund	Oth	er		72	2.		Щ.	Ш	
73.	Contribution to N.J. Breast  Cancer Research Fund	Oth	er		73	3.				
74.	Contribution to U.S.S. New Jersey Educational Museum Fund							П		
75	Other Designated Contribution \$10 LJ \$20 L	_ Otr	er	Enter Code	12	ł. <u>–</u>		_		_
73.	(See instructions) \$20 \( \square\)	Oth	er	шШ	75	5. <b>_</b>		Щ	Ш	
76.	Other Designated Contribution			Enter Code		Г				
	(See instructions) \$10 \$20	Oth	er	Enter Code	76	3.		Ш.		
77.	Other Designated Contribution (See instructions)	Oth	ıer		77	7				
78.	Total Adjustments to Tax Due/Overpayment amount						$\overline{}$		$\overline{\Box}$	
	(Add lines 69 through 77)		78.		,		##	H	H	
79.	Balance due (If line 67 is more than zero, add line 67 and line 78). Fill in if paying by e-check or credit card		79.		,	<b> </b> ,		Ш	Ш	
00			2) 00							
	Refund amount (If line 68 is more than zero, subtract line 78 from	line 6	5)80.		,					
D If	o you want to designate \$1 to the Gubernatorial Elections Fund? joint return, does your spouse/CU partner want to designate \$1? his does not reduce your refund or increase your balance due.		You Spou	use/CU Part	ner	Yes C	3	No No		>
Und best info	er penalties of perjury, I declare that I have examined this Income Tate of my knowledge and belief, it is true, correct, and complete. If preparation of which the preparer has any knowledge. (N.J.S.A. 2C:28-1	ared I		er than the ta	axpayer, th	is declara	ation is	base		all
	Driver's License Number (Voluntary) (See instructions)									
Fill	in if death certificate is enclosed.	Fill	in 🔵 if you	do not wan	it a paper f	orm next	year.			
	I authorize the Division of Taxation to discuss my return and en	closur	• • • •	, ,	•					
Pai	d Preparer's Signature (Fill in  if NJ-1040-O is enclosed)		Federal Id	dentification	Number					
							<u> Ш</u>			
Firn	n's Name		Firm's Fe	deral Emplo	oyer Identif	ication N	umber			
	Keep a copy of this return and all su	pport	ing documents	for your re	cords.					
	Tax Due Address  Enclose payment along with the NJ-1040-V payment voucher and mail tax return to:  State of New Jersey Division of Taxation Revenue Processing Center – Payments PO Box 111 Trenton, NJ 08645-0111 Include Social Security number and make check or money order payable to: State of New Jersey – TGI You can also make a payment on our website: nj.gov/taxation		Mail to: State of N Division of Revenue I PO Box 58	f Taxation Processing Ce	enter – Refu					



#### 2024 NJ-1040-HW

#### **State of New Jersey Property Tax Credit Application Wounded Warrior Caregivers Credit Application**

Your Social Security Number (required)	Last Name, First Name, Initial (Joint Filers enter first name and middle initial of each. Enter spouse's/CU partner's last name ONLY if different.)						
Spouse's/CU Partner's SSN (if filing jointly)	Home Address (Number and Street, including aparti	ment number)					
County/Municipality Code (See Table page 52)	City, Town, Post Office	State	ZIP Code				
1. Single	Fill in if your address h	nas changed					
<ol> <li>Married/CU Couple, filing joint return</li> <li>Married/CU Partner, filing separate return</li> </ol>	NJ RESIDENCY STATUS From	m: M M	/DD/24				
Head of Household     Qualifying Widow(er)/Surviving CU Partner	Part-year residents, provide months/days you were a New Jersey resident during 2024:	Го: ММ	/DD/24				

#### Do Not File This Application If:

- · You file a 2024 New Jersey resident return, Form NJ-1040; or
- Your income is more than \$20,000, excluding Social Security income (\$10,000 if filing status is single or married/CU partner, filing separate return). You must file Form NJ-1040.

You can use Form NJ-1040-HW even if you are eligible for only ONE of the credits. If you are applying for the Property Tax Credit, complete Part I. If you are applying for the Wounded Warrior

Care	egivers Credit, complete Pari	in. If you are applying	וסם וסו	n creaits, complete	both Parts	s i and ii.
Par	t I — Property Tax Credit	1				
7.	Indicate whether at any time do principal residence (main homewere both a homeowner and a	ent) were paid. Fill in	•			
	Homeowner	Tenant	0	Both	None	(Fill in only one)
	If "Homeowner" or "Tenant" or main home. If "None," you are				y taxes or r	ent paid on your
8a.	On December 31, 2024, were	you age 65 or older?		Yourself	O Yes	o No
				Spouse/CU Partner	O Yes	o No
8b.	On December 31, 2024, were	you blind or disabled?		Yourself	O Yes	o No
				Spouse/CU Partner	Yes	No No
	If you (and your spouse/CU pa for the Property Tax Credit.	irtner) answered " <b>No</b> " to a	all the o	questions at lines 8a a	and 8b, you	ı are not eligible





Your Social Security Number

Name(s) as shown on Form NJ-1040-HW

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### Part II — Wounded Warrior Caregivers Credit

9.	Did you provide care for a relative who was a qualifying armed services member (see instructions)?  Yes  No
	If "Yes," enter the name and Social Security number of the qualifying service member.
	Last Name, First Name, Middle Initial
	Enter your relationship to the qualifying service member.
	You may be asked to provide proof to substantiate your claim.
	If "No," you are not eligible for a Wounded Warrior Caregivers Credit. Do not complete Part II.
10a.	Enter the 2024 federal disability compensation of the armed services member
10b.	Maximum credit allowed
10c.	Enter the lesser of line 10a or line 10b
11.	Were you the only caregiver for this service member during the tax year?  Yes  No
	If "No," enter your share (percentage) of the total care expenses for the year%
12.	If you answered "Yes" at line 11, enter the amount from line 10c.
	If you answered "No" at line 11, multiply the amount from line 10c x % from line 11 12.
Under best o	<b>nature</b> or penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based information of which the preparer has any knowledge. (N.J.S.A. 2C:28-1)
Your S	Signature Date Spouse's/CU Partner's Signature (required if filing jointly) Date
Fill ir	n if death certificate is enclosed. Fill in if you do not want a paper form next year.
	I authorize the Division of Taxation to discuss my return and enclosures with my preparer (below).
Paid F	Preparer's Signature  Federal Identification Number  Mail your NJ-1040-HW to:  NJ Division of Taxation Revenue Processing Center
Firm's	s Name Federal Employer Identification Number PO Box 555 Trenton, NJ 08647-0555



# 2024 NJ-EZ Enroll Form Easy Enrollment Health Insurance

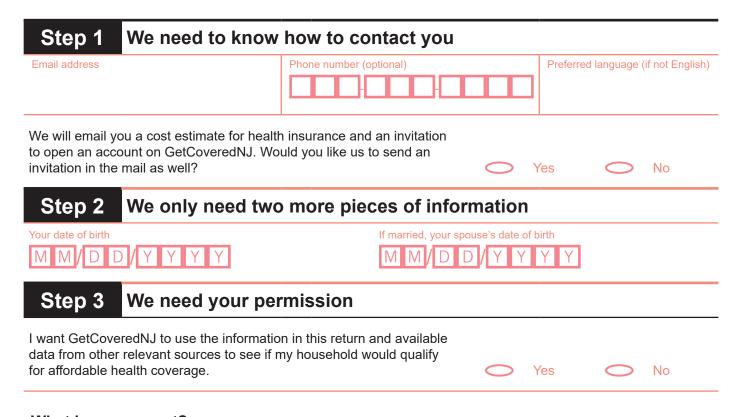
Your Social Security Number	Last Name, First Name, Initial (Joint filers enter first name and middle initial of each.)

New Jersey Easy Enrollment helps people find quality, affordable health insurance through Get Covered New Jersey (www.getcovered.nj.gov), the state's Official Health Insurance Marketplace. Many pay \$10 or less per person per month, and some have free or nearly free health coverage.

#### Waiver of Shared Responsibility Payment

You are required to make a shared responsibility payment for the months that you and any family members did not have minimum essential health coverage or a coverage exemption. The shared responsibility payment is often more than the cost of a health plan on GetCoveredNJ.

If you fill in the "Yes" oval at Step 3, and you and any uninsured members of your household enroll in minimum essential health coverage and keep that coverage in place for the remainder of the year, any shared responsibility payment assessed on your 2024 NJ-1040 will be waived. However, if you do not enroll in and maintain minimum essential health coverage, any waived shared responsibility payment will be reinstated. If you fill in the "No" oval at Step 3, the shared responsibility payment will not be waived and you will be responsible for paying any amount due.



### What happens next?

GetCoveredNJ will estimate how much health coverage will cost for you and your family.

We will email you the results along with an invitation code to claim your account.

Look out for an email from GetCoveredNJ!

### **Quick Guide to NJ-EZ Enroll Form**

# What is Get Covered New Jersey?

Get Covered New Jersey is the state's Official Health Insurance Marketplace where individuals and families can easily shop for and buy coverage. It is the only place you can apply for financial help to lower the cost of your monthly insurance premiums and out-of-pocket costs.

# Who can shop on Get Covered New Jersey

Get Covered New Jersey is a source of affordable health insurance for New Jersey residents who do not have health coverage from their employers or access to other health care programs. Financial help is available to help lower the cost of premiums and out-of-pocket costs for those who qualify.

# What is the NJ-EZ Enroll form?

The purpose of the NJ-EZ Enroll form, Easy Enrollment Health Insurance program, is to assist consumers who do not have health care coverage in obtaining coverage through Get Covered New Jersey, the state's Official Health Insurance Marketplace.

# Why am I receiving this information?

If anyone in your tax household does not have health insurance at the time you file your return, you can choose to allow Get Covered New Jersey to use your information to assess eligibility for affordability assistance.

# What happens next?

Get Covered New Jersey will use the information in this return and available data from other relevant sources to estimate how much health coverage will cost for you and your family. If you are not eligible for coverage through Get Covered New Jersey, you can find out if you qualify for free or low-cost health insurance through NJ FamilyCare, New Jersey's publicly funded health insurance program.

We will email you the results along with an invitation code to claim your account to allow you to shop and apply for coverage.

Look out for an email from GetCoveredNJ!

Nam	e(s) as shown on Form NJ-1040					Social Security Number
	Schedule NJ-COJ Credit for In Taxes Paid			•		2024
1.	Income properly taxed by <b>both</b> New Jersey and other jurisd Jurisdiction Name:  Do not combine the same income taxed by more than one junction (The amount on line 1 <b>cannot exceed</b> the amount on line 2	urisdiction.		ctions page 32)	1.	
2.	Income subject to tax by New Jersey (From line 29, NJ-104	0)			2.	
3.	Maximum allowable credit percentage. Divide line 1 by line	2. (Instruct	tion	s page 33)	3.	%
	page 25 to determine if you are eligible for a property tax efit. If you are not eligible, only complete column B.			Column A		Column B
4.	Taxable Income (From line 39, Form NJ-1040)	4.			4.	
5.	Enter in box 5a the amount from Worksheet H, line 1. (Instructions page 30)					
	Property Tax Deduction. Enter the amount from Worksheet H, line 2. (Instructions page 30)	5.			5.	- 0 -
6.	New Jersey Taxable Income (Subtract line 5 from line 4)	6.			6.	
7.	Tax on line 6 amount (From Tax Table or Tax Rate Schedule	es) 7.			7.	
8.	Allowable Credit (Multiply line 7 by line 3)	8.			8.	
9.	Credit for Taxes Paid to Other Jurisdiction. Enter in box 9a the income or wage tax paid to other jurisdiction. (Instructions page 34)					
	Credit Allowed. Enter the lesser of line 8 or box 9a. This amount cannot exceed your New Jersey tax on line 43.	9.			9.	
	ou are <b>not eligible</b> for a property tax benefit, enter the amoun y on lines 41 or 56, Form NJ-1040.	t from line	9, 0	column B on line 44, Fo	orm NJ	-1040. Make no

If you are **eligible** for a property tax benefit, you must complete Worksheet I on page 34 to determine whether you receive a greater benefit by claiming a Property Tax Deduction or taking the Property Tax Credit.

Name(s) as shown on Form NJ-1040	Social Security Number

## **Schedule NJ-DOP**

# Net Gains or Income From Disposition of Property

2024

	he net gains or income, less net los onal whether tangible or intangible				isposition of property ir	cluding real or	
	(a)	(b)	(c)	(d)	(e)	(f)	
1.	Kind of property and description	Date acquired (mm/dd/yyyy)	Date sold (mm/dd/yyyy)	Gross sales price	Cost or other basis as adjusted (see instructions) and expense of sale	Gain or (loss) (d minus e)	
2.	Capital Gains Distributions						
3.	Other Net Gains						
4.	Net Gains (Add lines 1, 2, and 3.) (Enter here and on line 19. If loss, enter zero here and make no entry on line 19.)						

## **Schedule NJ-WWC**

Wounded Warrior Caregivers Credit

2024

	Did you provide care for a relative who was a qualifying armed services member (see instructions)?	> Ye	s O No						
	If "Yes," enter the name and Social Security number of the qualifying service member.								
	Last Name, First Name, Initial  Social Security number								
	Enter your relationship to the qualifying service member.								
	If "No," you are not eligible for a Wounded Warrior Caregivers Credit. Make no entry	on lin	e 62, NJ-1040.						
1.	Enter the federal disability compensation of the armed services member	1.							
2.	Maximum credit allowed	2.	675	00					
3.	Enter the lesser of line 1 or line 2	3.							
4.	Were you the only caregiver for this service member during the tax year?  Yes  No								
	If "No," enter your share (percentage) of the total care expenses for the year.	4.		%					
5.	If you answered " <b>Yes</b> " at line 4, enter the amount from line 3 here and on line 62, NJ-1040.								
	If you answered " <b>No</b> " at line 4, multiply the amount on line 3 by the percentage on line 4. Enter the result here and on line 62, NJ-1040	5.							

### Schedule NJ-BUS-1 (Form NJ-1040)

New Jersey Gross Income Tax Business Income Summary Schedule

2024

P	art I Net Profits From Business	List the net prof	it (loss	) fro	m bus	iness(es	s). See	e Instru	uctions.			
	Business Name		Social Security Number/ Federal EIN					Profit or (Loss)				
1.												
2.												
3.												
4.	Net Profit or (Loss). (Add lines 1, 2, and 3.) (Er line 18, NJ-1040. If loss, make no entry on line				4.							
P	Part IIDistributive Share of Partnership IncomeList the distributive share of income (loss) from partnership(s). See instructions.									)		
	Partnership Name	Federal Ell	N			re of Par come or	Share of Pass-Thr Business Alterna Income Tax					
1.												
2.												
3.												
4.	Distributive Share of Partnership Income or (Lo (Add lines 1, 2, and 3.) (Enter here and on line If loss, make no entry on line 21.)	I.										
5.	Total Share of Pass-Through Business Alternat (Add lines 1, 2, and 3.)(Enter here and include of		40.) 5	5.								
P	art III Net Pro Rata Share of S Co	orporation In	come	,					e of income (usable . See instructions.	loss)		
	S Corporation Name	Federal EIN			hare of	S Corpoi	ration	Share	e of Pass-Through Bus Alternative Income Tax			
1.												
2.												
3.												
4.	Net Pro Rata Share of S Corporation Income or (Usa (Add lines 1, 2, and 3.) (Enter here and on line 22, No. If loss, make no entry on line 22.)											
5.	Total Share of Pass-Through Business Alternative Inco (Add lines 1, 2, and 3.)(Enter here and include on line											
P	Part IV Rents, Royalties, Patents, and Copyrights  List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights. See instructions. Type of Property: 1 – Rental real estate 2 – Royalties 3 – Patents 4 – Copyrights											
	Source of Income or Loss. If rental real estate, enter physical address of property.  Social Security Number/ Federal EIN  Type – number list at						om		Income or (Loss)			
1.												
2.												
3.												
4.	Net Income or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 23, NJ-1040. If loss, make no entry on line 23.)  4.											

## Schedule NJ-BUS-2

(Form NJ-1040)

New Jersey Gross Income Tax Alternative Business Calculation Adjustment

2024

			Column A	Column B					
Part I Income (Loss)			Reportable Regular Business Income	Alternative Business Income (Loss)					
1.	Net Profits From Business	1a.			1b.				
2.	Distributive Share of Partnership Income	2a.			2b.				
3.	Net Pro Rata Share of S Corporation Income	3a.			3b.				
4.	Net Gain or Income From Rents, Royalties, Patents, and Copyrights	4a.			4b.				
5.	Loss Carryforward From Tax Year 2023				5b.	(	)		
6.	Totals	6a.			6b.				
Part	t II Adjustment Calculation								
7.	Total Regular Business Income	7.							
8.	Total Alternative Business Income/(Loss) (If loss, enter zero)	8.							
9.	Business Increment (Subtract line 8 from line 7)	9.							
10.	Adjustment Percentage	10.	0	).50					
11.	Alternative Business Calculation Adjustment (Line 9 x 0.50)	11.							
Part	III Loss Carryforward to Tax Year 2025								
12.	Loss Carryforward to Tax Year 2025				12.	(	)		

#### Instructions

- Line 1a. Enter the amount from line 18, Form NJ-1040. Line 1b. Enter the amount from Part I, line 4, Schedule NJ-BUS-1 (Form NJ-1040). Line 2a. Enter the amount from line 21, Form NJ-1040. Enter the amount from Part II, line 4, Schedule NJ-BUS-1 (Form NJ-1040). Line 2b. Line 3a. Enter the amount from line 22, Form NJ-1040. Line 3b. Enter the amount from Part III, line 4, Schedule NJ-BUS-1 (Form NJ-1040). Line 4a. Enter the amount from line 23, Form NJ-1040. Enter the amount from Part IV, line 4, Schedule NJ-BUS-1 (Form NJ-1040). Line 4b. Line 5b. Enter the amount from line 12 of your 2023 Schedule NJ-BUS-2 (Form NJ-1040). Line 6a. Enter the total of lines 1a through 4a. Line 6b. Enter the total of lines 1b through 5b, netting gains with losses.
- Line 7. Enter the amount from line 6a of this schedule.
- Line 8. Enter the amount from line 6b of this schedule. If loss, enter zero here.
- Line 9. Subtract line 8 from line 7. If the result is zero, enter zero on line 11 and continue with line 12.
- Line 10. The adjustment percentage for Tax Year 2024 is 50% (0.50).
- Line 11. Multiply the amount on line 9 by 50% (0.50). Enter here and on line 35 of Form NJ-1040.
- Line 12. If the amount on line 6b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.



If your income on line 29 is above the filing threshold, you **must** submit this schedule with your return.

Name(s) as shown on F	orm NJ-1	1040														Social S	ecurity N	Number
Schedu	ıle N	IJ-H	СС			F	lealth	n Car	e Co	vera	ge					20	24	
	If your income on line 29 is at or below the filing threshold (see instructions), do not complete this schedule.																	
Part I																		
Did you and, if app																	nth in	
Yes.	2024? (See instructions for line 53c, NJ-1040.) Part-year residents include only months as a New Jersey resident.  Yes. You do not owe a shared responsibility payment. Fill in the oval at line 53c, NJ-1040, and enclose this																	
_	schedule with your return.  No. Continue to Part II.																	
				-11		4		- 4l l				4: - 1 1	-141				-4- 41-	
If you or any memborian NJ-EZ Enroll form.										ıımum	essen	tiai ne	aith co	verage	e, aiso	compi	ete tne	
Part II																		
Enter the name an																		
had minimum esse resident). If an indi																		
an individual has n	nore tha																	
additional individua	ais.						Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name		S	ocial S	Secur	ity Nu	ımber	l	1 00	Iviai	1,451	Ividy	Juni	Joan	, rug	СОР	001	1100	
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							Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name		S	ocial S	Secur	ity Nu	ımber												
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Exemption number.					_					0.000	- Individ	Juai IIa	3 111016					
							Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name		S	ocial S	Secur	ity Nu	ımber												
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Name		S	ocial S	Secur	ity Nu	ımber	İ											
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Exemption number:									Check b	ox if thi	s indivi	dual ha	s more	than or	ne exer	nption r	number	ш

#### What is Use Tax?

Use Tax is due when taxable goods and services are purchased and New Jersey Sales Tax is either not collected or is collected at a rate less than 6.625%. The Use Tax is due when such goods, or the goods on which taxable services are performed, come into New Jersey. If Sales Tax was paid to another state, the Use Tax is only due if the tax was paid at a rate less than 6.625%, based on the difference. For example, if you paid 6% sales tax in another state, you owe 0.625% Use Tax to New Jersey.

#### **Examples of Transactions Subject to Use Tax Are:**

- An item (e.g., furniture) is purchased out of State and brought into New Jersey, and no sales tax was collected. (Purchase was made in a state that does not impose a sales tax.) Use Tax at the rate of 6.625% is due to New Jersey.
- A watch is repaired by a jeweler out of State and brought into New Jersey. State Sales Tax was collected at a rate of 5%; the difference (1.625% of the cost of repair) is due to New Jersey as Use Tax.
- Some mail-order and internet companies are not registered to collect New Jersey Sales Tax. When you purchase goods and services through the mail or on the internet and those goods or services are subject to New Jersey Sales Tax, Use Tax is due on the amount of the sale if New Jersey Sales Tax was not paid

#### How to Remit Use Tax

**Individuals.** Individual taxpayers report and remit Use Tax by either completing and filing the Use Tax return (Form ST-18, below) within 20 days after property is brought into New Jersey; or by reporting any Use Tax due on their resident Income Tax return (line 51, Form NJ-1040).

**Businesses.** Every entity registered in New Jersey that files monthly and/or quarterly Sales and Use Tax returns with New Jersey reports and remits Use Tax on Forms ST-50 and ST-51. Certain nonseller businesses, if qualified, are authorized to report and remit Use Tax on the Annual Business Use Tax Return (Form ST-18B).

Form ST-18 Use Tax (11-18)		ate of New Je vision of Taxa	•	For official use only			
Purchaser's Name a	nd Address	Seller's	Name and Address	1.	Amount of purchase	\$	
				2.	Use Tax (Line 1 x .06625)		
Social Security or Federal Ident	tification Number	ch rider if necessary	3.	Credit, if any, for			
Taxable Item(s) Purchas	sed Posses	ssion Date	Price Paid \$		tax paid in jurisdiction of purchase (See		
b)	/				instruction for line 3		
c)(If more taxable items w	/ vere purchased, attach	n rider)	(Carry total to line 1)	4.	Amount due (Line 2 minus line 3)		
I certify that all the informati	ion given is correct _		Signature		Da	ate	

#### Instructions/Worksheet For Completing Use Tax Return (Form ST-18)

- Line 1 Enter the total amount of all purchases subject to the Use Tax.
- Line 2 Multiply line 1 by 6.625% (.06625) and enter the amount of Use Tax.
- Line 3 Enter credit for sales tax previously paid ONLY on purchases where items or services were received outside New Jersey.
  - A. **Tax paid to another state equal or higher** If you paid sales tax on the purchase at the current New Jersey rate of 6.625% or a higher rate to another state or jurisdiction and did not take delivery in New Jersey, no Use Tax is due New Jersey. No credit will be given for such payments on items or services delivered into New Jersey or for taxes paid in foreign countries.
  - B. **Tax paid to another state less than 6.625%** If you paid sales tax on the purchase at less than the current New Jersey rate of 6.625% and did not take delivery in New Jersey, Use Tax is due New Jersey in the amount of any difference.
- Line 4 Subtract line 3 from line 2 and enter the result on line 4. Make payment to: State of New Jersey–Use Tax.

Mail this form with your payment to: State of New Jersey–Division of Taxation, Revenue Processing Center, Use Tax, PO Box 999, Trenton, NJ 08646-0999. (**Keep a copy for your records.**)

For information regarding the ST-18 and its completion, contact: NJ Division of Taxation, Customer Service Center at (609) 292-6400.

#### **Privacy Act Notification**

The Tax Reform Act of 1976, P.L. 94-455, modified at 42USC 405(c)(2)(c)(i), authorizes the use of Social Security numbers in the administration of a tax law. The Division will use the number for tax account identification and tax administration and collection purposes.

<sup>\*</sup> Complete and Return Remittance with Payment \*

### **Form NJ-2450**

Claimant Name:\_

the following statement of wages and deductions.

Claimant's Signature: \_\_

#### Employee's Claim for Credit For Excess UI/WF/SWF, Disability Insurance, and/or Family Leave Insurance Contributions for Calendar Year 2024

2024

To claim this credit, you must complete the items below using the information from your W-2 forms. Enclose this form and the W-2s with your New Jersey State Income Tax return. Any items not substantiated by a W-2 or any information that is incomplete will cause the claim to be rejected. The amount withheld for unemployment insurance/workforce development partnership fund/supplemental workforce fund, disability insurance, and family leave insurance must be reported separately on all W-2 statements.

Note on Joint NJ-1040 return: Each spouse/CU partner must file a separate Form NJ-2450 when claiming a refund for excess contributions.

\_\_\_\_\_ Claimant SSN:\_\_\_\_\_

	Address:			
	City: State:	ZIP C	ode:	
If the for eit enter	All Information From Your W-2 Forms.  amount deducted by any one employer exceeds the maximum her UI/WF/SWF, disability insurance, or family leave insurance, the maximum in the appropriate column(s) and contact that byer for a refund of the balance of the deduction.	Column A UI/WF/SWF Deducted	Column B  Disability Insurance Deducted	Column C Family Leave Insurance Deducted
1A.	Employer's Name			
	Fed. Emp. I.D.#		0.00	
	Private Plan#: Wages:			
В	Employer's Name			
	Fed. Emp. I.D.#		0.00	
	Private Plan#: Wages:			
C.	Employer's Name			
	Fed. Emp. I.D.#		0.00	
	Private Plan#: Wages:			
D.	Employer's Name			
	Fed. Emp. I.D.#		0.00	
	Private Plan#: Wages:			
E.	Employer's Name			
	Fed. Emp. I.D.#		0.00	
	Private Plan#: Wages:			
F.	*If additional space is required, enclose a rider and enter the total on this line.		0.00	
2.	Total Deducted. Add lines 1A through 1F. Enter here.		0.00	
3.	Correct UI/WF/SWF, Disability Insurance, and/or Family Leave Deductions.	179.78	0.00	145.26
4.	Subtract line 3 column A from line 2 column A. Enter on line 59 of the NJ-1040.			
5.	Subtract line 3 column B from line 2 column B. There were no employee disability insurance contributions required for 2024. If an employer withheld contributions, contact that employer for a refund. (See instructions).		0.00	
6.	Subtract line 3 column C from line 2 column C. Enter on line 61 of the NJ-1040.			
I hereb	by apply for a credit for worker contributions deducted in excess of \$179.78	B for NJ UI/WF/SWF ar	nd/or in excess of \$14	5.26 for NJ Family

Leave Insurance deductions by reason of having received wages from two or more employers during the above calendar year and hereby submit

\_\_ Date: \_\_

# Instructions for obtaining a credit for excess UI/WF/SWF, Disability Insurance, and/or Family Leave Insurance Contributions

To claim the credit, you must enclose Form NJ-2450 with your NJ-1040 return. If this form is not enclosed with the NJ-1040, or if the required information from the W-2 forms is not available to substantiate the claim, the credit will be denied. The law prohibits the processing of claims submitted later than two years after the calendar year in which wages were paid.

If a joint NJ-1040 return is filed and both spouses/CU partners have excess contributions withheld by two or more employers, each spouse/CU partner must file his or her own claim form along with the NJ-1040 return.

If any single employer withholds more than the maximum for either UI/WF/SWF, disability insurance, and/or family leave insurance contributions, enter only the maximum on the claim form. Any amounts over the maximum were withheld in error and must be refunded by that particular employer. Refunds of overwithholdings of contributions by an individual employer are the responsibility of that employer and cannot be claimed as a credit on your Income Tax return.

If additional space is required due to the number of employers, enclose a list with the required information as on the NJ-2450 form. If this list is incomplete or is not enclosed with the claim, the credit will be denied.

After lines 1A through 1F are completed, complete all necessary calculations from lines 2 through 6. Carry the amounts on lines 4, 5, and/or 6 to the specified lines on the NJ-1040 return.

If you are notified that your claim has been denied by the Division of Taxation for any reason, you must refile your claim for refund of excess UI/WF/SWF or family leave insurance contributions with the Department of Labor and Workforce Development on Form UC-9A, "Employees Claim for Refund of Excess Contributions." Once your claim has been denied by the Division of Taxation, it cannot be reinstated.

**2024 NJ disability insurance contributions.** The rate for NJ disability insurance contributions was 0% for Tax Year 2024. If an employer withheld disability insurance contributions in error, you cannot use Form NJ-2450 to claim a refund of those contributions. You must contact that employer to get the refund.