



Affix preprinted label below ONLY if the information is correct.

Part-year residents, provide months/days you were a New Jersey resident during 2024:

Fiscal year filers only:

Enter month of your year end	2025
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Fill in only one.

- Enter spouse's/CU partner's SSN

Fill in the ovals that apply. You must enter a total in the boxes to the right and complete the calculation.

14. **Dependent Information.** Provide the following information for each dependent.

Social Security Number

No Health Insurance

Division
use

1	2				3					4	5	6					7				
---	---	--	--	--	---	--	--	--	--	---	---	---	--	--	--	--	---	--	--	--	--



Name(s) as shown on Form NJ-1040

[illegible]



Your Social Security Number

Name(s) as shown on Form NJ-1040

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68.	If the total on line 66 is more than line 54, you have an overpayment. Subtract line 54 from line 66 and enter the overpayment.....68.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
69.	Amount from line 68 you want to credit to your 2025 tax.....69.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
70.	Contribution to N.J. Endangered Wildlife Fund..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other.....70.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
71.	Contribution to N.J. Children's Trust Fund To Prevent Child Abuse..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other.....71.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
72.	Contribution to N.J. Vietnam Veterans' Memorial Fund..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other.....72.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
73.	Contribution to N.J. Breast Cancer Research Fund..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other.....73.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
74.	Contribution to U.S.S. New Jersey Educational Museum Fund..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other.....74.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
75.	Other Designated Contribution (See instructions)..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other.....75.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
76.	Other Designated Contribution (See instructions)..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other.....76.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
77.	Other Designated Contribution (See instructions)..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other.....77.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
78.	Total Adjustments to Tax Due/Overpayment amount (Add lines 69 through 77).....78.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
79.	Balance due (If line 67 is more than zero, add line 67 and line 78).....79. Fill in <input type="text"/> if paying by e-check or credit card	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
80.	Refund amount (If line 68 is more than zero, subtract line 78 from line 68).....80.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Gubernatorial Elections Fund

Do you want to designate \$1 to the Gubernatorial Elections Fund?
If joint return, does your spouse/CU partner want to designate \$1?
This does not reduce your refund or increase your balance due.

You
Spouse/CU PartnerYes No
Yes No **Signature**

Under penalties of perjury, I declare that I have examined this Income Tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge. (N.J.S.A. 2C:28-1)

Your Signature		Date	Spouse's/CU Partner's Signature (required if filing jointly)		Date
Driver's License Number (Voluntary) (See instructions) <input type="text"/>					
Fill in <input type="text"/> if death certificate is enclosed.			Fill in <input type="text"/> if you do not want a paper form next year.		
<input type="text"/> I authorize the Division of Taxation to discuss my return and enclosures with my preparer (below).					
Paid Preparer's Signature (Fill in <input type="text"/> if NJ-1040-O is enclosed)			Federal Identification Number <input type="text"/>		
Firm's Name			Firm's Federal Employer Identification Number <input type="text"/>		

Keep a copy of this return and all supporting documents for your records.**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

Refund or No Tax Due Address

Mail to:

State of New Jersey
Division of Taxation
Revenue Processing Center – Refunds
PO Box 555
Trenton, NJ 08647-0555



Your Social Security Number

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

Page 2

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 675

10c. Enter the lesser of line 10a or line 10b 10c.

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.

Signature

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge. (N.J.S.A. 2C:28-1)

Your Signature

Date

Spouse's/CU Partner's Signature (required if filing jointly)

Date

Fill in ☐ 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 Preparer's Signature

Federal Identification Number

Mail your NJ-1040-HW to:

Firm's Name

Federal Employer Identification Number

NJ Division of Taxation
Revenue Processing Center
PO Box 555
Trenton, NJ 08647-0555



2024 NJ-EZ Enroll Form

Easy Enrollment Health Insurance

Your Social Security Number

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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.

Step 1 We need to know how to contact you

Email address

Phone number (optional)

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Preferred language (if not English)

We will email you a cost estimate for health insurance and an invitation to open an account on GetCoveredNJ. Would you like us to send an invitation in the mail as well?

☐

Yes

☐

No

Step 2 We only need two more pieces of information

Your date of birth

M	M	/	D	D	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

If married, your spouse's date of birth

M	M	/	D	D	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

Step 3 We need your permission

I want GetCoveredNJ to use the information in this return and available data from other relevant sources to see if my household would qualify for affordable health coverage.

☐

Yes

☐

No

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!

La información sobre Get Covered New Jersey está disponible en español en la página de [GetCovered.NJ.gov](https://www.getcovered.nj.gov)

Name(s) as shown on Form NJ-1040				Social Security Number			
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="font-size: 1.2em; font-weight: bold;">Schedule NJ-COJ</div> <div style="text-align: center;"> Credit for Income or Wage Taxes Paid to Other Jurisdiction </div> <div style="font-size: 1.2em; font-weight: bold;">2024</div> </div>							
1.	Income properly taxed by both New Jersey and other jurisdiction. (Instructions page 32) Jurisdiction Name: _____ Do not combine the same income taxed by more than one jurisdiction. (The amount on line 1 cannot exceed the amount on line 2.)				1.		
2.	Income subject to tax by New Jersey (From line 29, NJ-1040)				2.		
3.	Maximum allowable credit percentage. Divide line 1 by line 2. (Instructions page 33)				3.	%	
See page 25 to determine if you are eligible for a property tax benefit. If you are not eligible, only complete column B.					<div style="display: flex; justify-content: space-around;"> Column A Column B </div>		
4.	Taxable Income (From line 39, Form NJ-1040)			4.			
5.	<div style="display: flex; align-items: flex-start;"> <div style="flex: 1;"> Enter in box 5a the amount from Worksheet H, line 1. (Instructions page 30) </div> <div style="border: 1px solid black; padding: 2px; margin-left: 5px; text-align: center;">5a.</div> </div> Property Tax Deduction. Enter the amount from Worksheet H, line 2. (Instructions page 30)			5.	– 0 –		
6.	New Jersey Taxable Income (Subtract line 5 from line 4)			6.			
7.	Tax on line 6 amount (From Tax Table or Tax Rate Schedules)			7.			
8.	Allowable Credit (Multiply line 7 by line 3)			8.			
9.	<div style="display: flex; align-items: flex-start;"> <div style="flex: 1;"> Credit for Taxes Paid to Other Jurisdiction. Enter in box 9a the income or wage tax paid to other jurisdiction. (Instructions page 34) </div> <div style="border: 1px solid black; padding: 2px; margin-left: 5px; text-align: center;">9a.</div> </div> Credit Allowed. Enter the lesser of line 8 or box 9a. This amount cannot exceed your New Jersey tax on line 43.			9.			
<p>If you are not eligible for a property tax benefit, enter the amount from line 9, column B on line 44, Form NJ-1040. Make no entry on lines 41 or 56, Form NJ-1040.</p> <p>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.</p>							

Keep a copy of this schedule for your records

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

Net Gains or Income From
Disposition of Property

2024

List the net gains or income, less net loss, derived from the sale, exchange, or other disposition of property including real or personal whether tangible or intangible as reported on federal Schedule D.

	(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)? ☐ Yes ☐ 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 line 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? <input type="radio"/> Yes <input type="radio"/> No If "No," enter your share (percentage) of the total care expenses for the year.	4.		%
5.	If you answered "Yes" at line 4, enter the amount from line 3 here and on line 62, NJ-1040. If you answered "No" 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.		

Keep a copy of this schedule for your records

Name(s) as shown on Form NJ-1040	Social Security Number
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Schedule NJ-BUS-1
(Form NJ-1040)

New Jersey Gross Income Tax
Business Income Summary Schedule

2024

Part I Net Profits From Business List the net profit (loss) from business(es). See Instructions.

	Business Name	Social Security Number/ Federal EIN	Profit or (Loss)
1.			
2.			
3.			
4.	Net Profit or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 18, NJ-1040. If loss, make no entry on line 18.)		4.

Part II Distributive Share of Partnership Income List the distributive share of income (loss) from partnership(s). See instructions.

	Partnership Name	Federal EIN	Share of Partnership Income or (Loss)	Share of Pass-Through Business Alternative Income Tax
1.				
2.				
3.				
4.	Distributive Share of Partnership Income or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 21, NJ-1040. If loss, make no entry on line 21.)		4.	
5.	Total Share of Pass-Through Business Alternative Income Tax (Add lines 1, 2, and 3.)(Enter here and include on line 63, NJ-1040.)		5.	

Part III Net Pro Rata Share of S Corporation Income List the pro rata share of income (usable loss) from S corporation(s). See instructions.

	S Corporation Name	Federal EIN	Pro Rata Share of S Corporation Income or (Usable Loss)	Share of Pass-Through Business Alternative Income Tax
1.				
2.				
3.				
4.	Net Pro Rata Share of S Corporation Income or (Usable Loss). (Add lines 1, 2, and 3.) (Enter here and on line 22, NJ-1040. If loss, make no entry on line 22.)		4.	
5.	Total Share of Pass-Through Business Alternative Income Tax (Add lines 1, 2, and 3.)(Enter here and include on line 63, NJ-1040)		5.	

Part IV Net Gains or Income From 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 – Enter number from list above	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.

Keep a copy of this schedule for your records

Name(s) as shown on Form NJ-1040	Social Security Number
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Schedule NJ-BUS-2
(Form NJ-1040)

New Jersey Gross Income Tax
Alternative Business Calculation Adjustment

2024

Part I Income (Loss)		Column A		Column B	
		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 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.
- Line 2b. Enter the amount from Part II, line 4, Schedule NJ-BUS-1 (Form NJ-1040).
- 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.
- Line 4b. Enter the amount from Part IV, line 4, Schedule NJ-BUS-1 (Form NJ-1040).
- 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.

Keep a copy of this schedule for your records

REQUIRED

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

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

Health Care Coverage

2024

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 applicable, all members of your tax household, have minimum essential health coverage for every month in 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.

If you or any member of your tax household does not **currently** have minimum essential health coverage, also complete the NJ-EZ Enroll form. (See instructions for lines 53a and 53b, NJ-1040.)

Part II

Enter the name and Social Security number for each member of your tax household. Check the box for every month each person had minimum essential health coverage or qualified for an exemption (part-year residents include only months as a New Jersey resident). If an individual qualified for an exemption, enter the exemption number. (See instructions for line 53c, NJ-1040.) If an individual has more than one exemption number, check the box. If you need more space, enclose a statement listing any additional individuals.

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name	Social Security Number												

Exemption number:

Check box if this individual has more than one exemption number

☐

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name	Social Security Number												

Exemption number:

Check box if this individual has more than one exemption number

☐

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name	Social Security Number												

Exemption number:

Check box if this individual has more than one exemption number

☐

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name	Social Security Number												

Exemption number:

Check box if this individual has more than one exemption number

☐

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name	Social Security Number												

Exemption number:

Check box if this individual has more than one exemption number

☐

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:

1. 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.
2. 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.
3. 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)		State of New Jersey Division of Taxation	For official use only															
Purchaser's Name and Address <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> Seller's Name and Address <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div>	Social Security or Federal Identification Number <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div>	Attach rider if necessary <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div>	1. Amount of purchase \$ _____ 2. Use Tax (Line 1 x .06625) _____ 3. Credit, if any, for tax paid in jurisdiction of purchase (See instruction for line 3) _____ 4. Amount due (Line 2 minus line 3) _____															
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: left; border-bottom: 1px solid black;">Taxable Item(s) Purchased</th> <th style="width: 20%; text-align: left; border-bottom: 1px solid black;">Possession Date</th> <th style="width: 30%; text-align: left; border-bottom: 1px solid black;">Price Paid</th> </tr> </thead> <tbody> <tr> <td>a) _____ / _____</td> <td>_____</td> <td>\$ _____</td> </tr> <tr> <td>b) _____ / _____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>c) _____ / _____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td colspan="2">(If more taxable items were purchased, attach rider)</td> <td>(Carry total to line 1)</td> </tr> </tbody> </table>	Taxable Item(s) Purchased	Possession Date	Price Paid	a) _____ / _____	_____	\$ _____	b) _____ / _____	_____	_____	c) _____ / _____	_____	_____	(If more taxable items were purchased, attach rider)		(Carry total to line 1)	I certify that all the information given is correct _____ <div style="display: flex; justify-content: space-between; width: 100%;"> Signature Date </div>		
Taxable Item(s) Purchased	Possession Date	Price Paid																
a) _____ / _____	_____	\$ _____																
b) _____ / _____	_____	_____																
c) _____ / _____	_____	_____																
(If more taxable items were purchased, attach rider)		(Carry total to line 1)																

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.

* Complete and Return Remittance with Payment *

Name(s) as shown on Form NJ-1040	Social Security Number
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Form NJ-2450

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 Name: _____ Claimant SSN: _____

Address: _____

City: _____ State: _____ ZIP Code: _____

Take All Information From Your W-2 Forms. If the amount deducted by any one employer exceeds the maximum for either UI/WF/SWF, disability insurance, or family leave insurance, enter the maximum in the appropriate column(s) and contact that employer 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		0.00	
	Fed. Emp. I.D.#			
	Private Plan#: Wages:			
B	Employer's Name		0.00	
	Fed. Emp. I.D.#			
	Private Plan#: Wages:			
C.	Employer's Name		0.00	
	Fed. Emp. I.D.#			
	Private Plan#: Wages:			
D.	Employer's Name		0.00	
	Fed. Emp. I.D.#			
	Private Plan#: Wages:			
E.	Employer's Name		0.00	
	Fed. Emp. I.D.#			
	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 hereby apply for a credit for worker contributions deducted in excess of \$179.78 for NJ UI/WF/SWF and/or in excess of \$145.26 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 the following statement of wages and deductions.

Claimant's Signature: _____ 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.