Line 2 - New Jersey — Endangered Wildlife Fund

Help keep NJ's wildlife in our future! Over 60 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 News*, ENSP, PO Box 400, Trenton, NJ 08625, call 609-984-6012, or e-mail **Linda.Tesauro@dep.state.nj.us**

Line 3 - New Jersey — Children's Trust Fund... to prevent child abuse

Help protect New Jersey's children! Every year thousands of children in New Jersey are neglected and abused. The Children's Trust Fund works in all 21 counties to help prevent these terrible tragedies by supporting:

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

We rely on <u>your</u> support. Every dollar you contribute goes directly to communities throughout New Jersey to prevent child abuse and neglect. **Help children in New Jersey have a safe and healthy childhood - Support the Children's Trust Fund.** Want more information? Contact: Children's Trust Fund, PO Box 711, Trenton, NJ 08625-0711

Phone: 609-633-3992 Web: http://www.state.nj.us/humanservices/njcap.html



Line 4 - New Jersey — Vietnam Veterans' Memorial Fund

"To Remember, To Heal, To Honor"

Your support honors 1,556 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

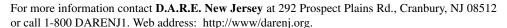


Contributions - continued

Line 7 - New Jersey — Other Designated Contribution

01 - Drug Abuse Education Fund - THE EPIDEMIC OF DRUG ABUSE NEEDS

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.





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 827 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. 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 2,300 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 50,000 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 1-973-485-6596.



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 been providing leadership training, technical assistance, and management support to our network of local affiliates. These programs in turn offer personalized, one-to-one tutoring to adults at the lowest levels of literacy. We constantly strive to enhance and expand our efforts so that more and more adults may know the joy of reading and the freedom that it brings.

For more information call 908-203-4582 or visit http://members.aol.com/lvanj



Form NJ-1040EZ

CAUTION

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 2002?
		Is your filing status married, filing separate return?
		Do you have income other than wages, interest, and dividends?
		Is your return filed on a fiscal year basis?
		Are you filing on behalf of a deceased person?
		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?
		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 2002?
		Did you receive taxable pension and annuity income or early retirement benefits?
		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 dwelling 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 alternative filing methods and how to obtain forms or publications.

FILING INFORMATION

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:	Single 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

low Should I File?	Form NJ-1040EZ	TeleFile (By phone)	Form NJ-1040
Residency Status	Full-year NJ resident in 2002	Full-year NJ resident in 2002 ANDFiled 2001 NJ resident return	Full-year or part-year NJ resident in 2002
Filing Status	Limited to: • Single • Married, filing joint return • Head of household • Qualifying widow(er)	Filing status (which must be the same as on 2001 return) limited to: • Single • Married, filing joint return • Head of household • Qualifying widow(er)	Any filing status
Personal Exemptions/ Dependents	All personal exemptions and dependents you are eligible to claim	Limited to: • Regular exemption for taxpayer and spouse • Dependent children and dependent children attending colleges 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: • Wages • Interest • Dividends	Limited to: • Wages • Interest (\$2,500 or less) • Dividends (\$2,500 or less)	All sources of income
Amount of NJ Gross Income	No limit	No limit	No limit
Deductions	Limited to: • Medical expenses and Archer MSA contributions • Property tax deduction*	Limited to: • Property tax deduction	All deductions you are eligible to claim
Credits	Limited to: • Property tax credit* • NJ earned income tax credit	 Limited to: Property tax credit NJ earned income tax credit Excess UI/HC/WD or disability insurance contributions 	All credits you are eligible to claim
Payments	Limited to: • Withholdings shown on W-2s • Estimated tax payments for 2002 • Credit from 2001 NJ return • Payment made with extension	Limited to: Withholdings shown on W-2s	 Withholdings from all sources Estimated tax payments for 2002 Credit forward from 2001 NJ return Payment made with extension
Homestead Rebate	Eligible homeowners and tenants*	All eligible homeowners and tenants	All eligible homeowners and tenants

^{*}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 dwelling unit CANNOT use Form NJ-1040EZ.

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 2002 New Jersey income tax return is due by April 15, 2003.



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.

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 with your 2002 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

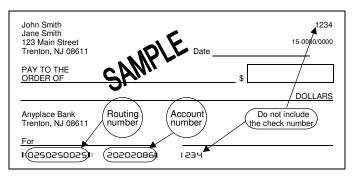
voucher. Instead make any necessary changes on Form NJ-1040EZ. For information about mailing forms, see "Where to Send Your Return" on page 15.

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 2002 tax year and are making the first installment of estimated tax for 2003, please use separate checks or money orders for each payment. Send your 2003 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 2002 income tax return.

Electronic Check (e-check). You may be able to pay your 2002 New Jersey income taxes or make a payment of estimated tax for 2003 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 4-digit Personal Identification Number (PIN) 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.



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

Your PIN ensures that no one else may tamper with your payment. If you filed a joint return last year, both you and your spouse are assigned separate PINs. If you received a booklet with your name and address preprinted on the face of the foldout insert located at the front of this booklet, your PIN(s) are found on the same panel as your preprinted label. Be sure to use the PIN that is listed first on the insert. If you are not using the label because your filing status is different than the filing status on your 2001 return, enter the PIN that corresponds to the name on your 2002 return

If you do not have a preprinted label and PIN(s), you may request a PIN on the Division's Web site and it will be sent to you by U.S. Mail. When requesting a PIN online, enter the first social security number shown on the form for which you will make your payment.

NOTE

- (1) If you do not enter your social security number and Personal Identification Number (PIN) 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 2001 return, you may not be able to pay by e-check.

Credit Card. You may pay your 2002 New Jersey income taxes or make a payment of estimated tax for 2003 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

Credit Card Payment Convenience Fee Schedule

Transaction Amount	Convenience Fee	Total 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: Fee schedule is subject to change. For payments above \$100,000, please contact the Official Payments Corp. Special Services Group at 1-877-754-4420

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

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
DIVISION OF TAXATION
REVENUE PROCESSING CENTER
PO BOX 641
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.

Refunds - continued

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 Service 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, 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



You cannot use Form NJ-1040EZ if you are filing on behalf of a person who received

income in 2002 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.



TAX TIP You are required to make estimated 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 2003.

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. Also, a penalty of \$100 for each month the return is late may 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 may be added to your liability. If a certificate of debt is issued for your outstanding liability, a fee for the cost of collection of 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 containing 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.

2002 Form NJ-1040EZ Line by Line Instructions

Social Security Number

TAX TIP Your social security number(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.

xxxxxxxxxxxxxxxxxxxxxxxx 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 red 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

Line 7 - Age 65 or Older - continued

time you claim the exemption. Fill in the appropriate oval(s). Add the number of ovals filled in and enter the result in the red 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 red 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 red 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 red 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 re-

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

ceived 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. "Full-time" 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 red box on Line 11.

Line 12 - Totals

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

Lines 12c - e - Exemption Amount

Calculate your total exemption amount as follows:

From Line 12a	× \$1,000 =
From Line 12b	x \$1,500 =
Line 12e - Total Exempt	tion Amount

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.



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

Note: For a listing of taxable and taxexempt 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 W-2(s). See sample W-2 on page 19. All W-2(s) must be enclosed

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

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 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 contractor 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.



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:

- The meals and/or lodging were furnished on the business premises of your employer; and
- 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.

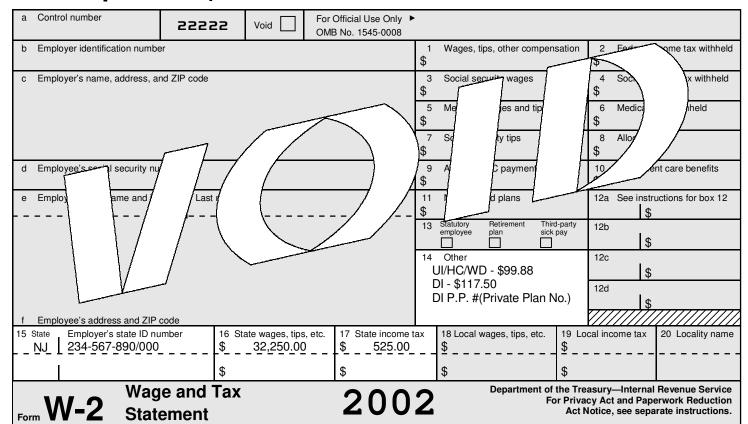
If you exclude the value of meals and/or lodging from your wages, you **must** enclose a signed statement explaining how you have met these conditions. If the statement is not enclosed, your wages will be adjusted to represent the full amount shown on your W-2.

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 W-2 provided that:

continued

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



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

- 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 \$1,200 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 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.
- 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 W-2 provided that:

- 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 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 14a 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 14b. If Line 14b 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

Line 14b - Tax-Exempt Interest - continued

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 investment fund of the portion of their distribution that may be excluded from income. Contact your broker to determine whether

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

your fund qualifies.

When you total your interest income on Lines 14a and 14b, 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

Worksheet A Deduction for Medical Expenses

(Keep for your records)

- 1. Total nonreimbursed medical expenses 1. ______1. 2. Enter Line 16, NJ-1040EZ _____ x .02 = 2. _____
- 3. Medical Expenses Deduction. Subtract line 2 from line 1 and enter result here. If zero or less, enter zero 3.
- 4. Enter the amount of your qualified Archer MSA contributions from Federal Form 8853 4.
- 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 5. _____ 5.

(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.



You cannot use Form NJ-1040EZ if you received capital gain 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. 14a, and 15.

have no tax liability to New Jersey and

TAX TIP 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

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

Line 18 - Medical Expenses - continued

(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.

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 2002; 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, 2002, 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 dwelling 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 cooperative 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

2002 Form NJ-1040EZ Line by Line Instructions

Property Tax Deduction/Credit (Lines 20 and 26) - continued

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 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

the return.

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. 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.

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	n/Cre	dit		
Complete both columns of this schedule to find out whether the Property Tax Deduction	or the	Property Tax Cre	dit	is better for you.
1. Property Tax. Enter the property taxes you paid in 2002. Renters enter 18% of rent See instructions page 24.	2002.			
2. Property Tax Deduction. Enter Line 1 or \$10,000, whichever is less. Also enter th on Line 4 below. See instructions page 24.				
		Column A		Column B
3. Taxable Income (Copy from Line 19 of your NJ-1040EZ)	3.		3.	
4. Property Tax Deduction (Copy from Line 2 of this schedule)	4.		4.	- 0 -
5. Taxable Income After Property Tax Deduction (Subtract Line 4 from Line 3)	5.		5.	
6. Tax you would pay on Line 5 amount (Go to Tax Tables or Tax Rate Schedules and enter amount)	6.		6.	
7. Now, subtract Line 6, Column A from Line 6, Column B and enter the result here $% \left(1\right) =\left(1\right) +\left(1\right) +$			7.	
8. Is the Line 7 amount \$50 or more?				

Yes. You receive a greater tax benefit by taking the Property Tax Deduction. Enter the amount on Line 4, Column A of this

No. You receive a greater tax benefit from the Property Tax Credit. Enter \$50 on Line 26 of Form NJ-1040EZ. Make no entry on Line 20 of Form NJ-1040EZ and complete the balance of the return. **See instructions page 24.**

schedule on Line 20 of Form NJ-1040EZ. Make no entry on Line 26 of Form NJ-1040EZ and complete the balance of

Line 1 - Property Tax/Rent

Enter on Line 1 your property taxes (or 18% of rent) due and paid during 2002 on your qualified residence.



You cannot use Form NJ-1040EZ if you lived at more than one qualified New Jersey resi-

dence during the year, shared ownership or rent with someone other than your spouse, or you owned a residence containing more than one dwelling unit and you wish to claim a property tax deduction/credit.



TAX TIP Property Tax Reimbursement Recipients. If you did not receive a Prop-

erty Tax Reimbursement for 2001, and you are eligible for a Property Tax Reimbursement for 2002, you must enter on Line 1 the amount of your **2001 property** taxes due and paid as reported on your 2002 Property Tax Reimbursement Application, Form PTR-1. (Mobile home owners enter 18% of 2001 site fees.)

If you received a Property Tax Reimbursement for 2001 and you continued to meet the eligibility requirements through

2002, enter the amount of your base year property taxes or 18% of your base year site fees on Line 1. (The amount of your base year property taxes or site fees is shown on Line 11 of your New Jersey Property Tax Reimbursement Application, Form PTR-2.)

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. Enter the amount from Line 4, Column A on Line 20. Form NJ-1040EZ and make no entry on Line 26, Form NJ-1040EZ. If Line 7 is less than \$50, you will receive a greater benefit by taking the property tax credit. Enter \$50 on Line 26, Form NJ-1040EZ and make no entry on Line 20, Form NJ-1040EZ.

2002 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 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%.

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.



For 2002, the maximum employee contribution for UI/HC/WD was \$99.88 and the

maximum employee contribution for DI was \$117.50. 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, 2003, 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 2001 Return

Enter on Line 27 the total of:

- Estimated tax payments made for 2002
- Credit applied from your 2001 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 2001 NJ-1040EZ resident return (or Line 52 of your 2001 NJ-1040) as a credit towards your income tax liability for 2002. If you received a refund check for 2001, 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 2002 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)

TAX TIP The New Jersey earned income 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 2002, you are allowed a credit in the amount of 17.5% 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.

New Jersey Earned Income Tax Credit (Line 28) - continued

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 2002 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 2002 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 2003. 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 2002 Federal Form 1040 or Form 1040A.

Line 4. Enter 17.5% of Line 3, your Federal earned income credit.

Federal Earned Income Credit x .175 = 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 2002 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 2003 Tax. Enter on Line 1 the amount of your overpayment that you wish to credit to your 2003 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).

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

If you are making a donation on Line 7, also enter the code number (01, 02, 03, 04, or 05) 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 con-

Gubernatorial Elections Fund - continued

tribution 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 Enforcement 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 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.



TAX TIP Preparer Authorization. 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.

Rebate Calculations

For tax year 2002, homestead rebates will be calculated as shown on the following chart.

Taxpayo	ers Age 65 or Over and	d/or Totally	and Perman	nently Disabled			
	if your filing status is:	and your gro	ss income is:	your rebate amount will be:			
Homeowners	Married, Filing Joint Return or Head of Household	over \$ 0	but not over \$ 70,000	Equal to the amount that property tax paid exceeds 5% of gross income. Not less than \$150 or more than \$790.			
	or Qualifying Widow(er)	70,000 100,000	100,000	\$100 0 (not eligible)			
		\$ 0	\$ 35,000	Equal to the amount that property tax paid exceeds 5% of gross income. Not less than \$150 or more than \$790.			
	Single	35,000	70,000	\$150			
		70,000	100,000	100			
		100,000		0 (not eligible)			
		over	but not over				
Tenants	Married, Filing Joint Return or Head of Household	\$ 0	\$ 70,000	Equal to the amount that rent constituting property tax (18% of rent) exceeds 5% or gross income. Not less than \$100 or more than \$790.			
	or	70,000	100,000	\$100			
	Qualifying Widow(er)	100,000		0 (not eligible)			
	Single	\$ 0	\$ 35,000	Equal to the amount that rent constituting property tax (18% of rent) exceeds 5% of gross income. Not less than \$100 or more than \$790.			
		35,000	100,000	\$100			
		100,000		0 (not eligible)			

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 2002; 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, 2003, 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 15, 2004, 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 dwelling 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 if you rented a home or an apartment in a dwelling subject to local property taxes which contained 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 2002 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 2002. 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, 2002, or the last day that you were a resi-

2002 Homestead Rebate Application

Homeowners (Lines 4 and 5) - continued

dent homeowner in 2002. 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 2002. If no property tax payments were made by December 31, 2002, 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*. For more information on the NJ SAVER rebate, request our publication, *NJ SAVER Rebate Frequently Asked Questions*.

Assembling Your Return

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

- File only original forms. The State is unable to scan photocopies of tax returns.
- · 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) that indicate NJ withholdings
 - 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 Form 2106 for employee business expenses Form 3903 for moving expenses

Form 4868 for filing under a Federal extension Form 8853 for Archer MSA contributions

- **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**.

raxation 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 Township	0717
Atlantic City	0102	Rivervale Township	0253	Gloucester Township	0415	Roseland Borough	0718
Brigantine Čity	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	S I	
Egg Harbor Township	0108	South Hackensack Twp.	0259	Lawnside Borough	0421	GLOUCESTER COUNTY	7
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	0113	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	Washington Township Westwood Borough	0267	Pine Valley Borough	0429	Harrison Township	0808
Mullica Township	0117	2	0268	, ,	0429	Logan Township	0809
	0117	Woodcliff Lake Borough	0269	Runnemede Borough	0430	Mantua Township	0810
Northfield City	0118	Wood Ridge Borough	0209	Somerdale Borough	0431		0810
Pleasantville City		Wyckoff Township	0270	Stratford Borough		Monroe Township	0811
Port Republic City	0120 0121	BURLINGTON COUNTY	v	Tavistock Borough Voorhees Township	0433 0434	National Park Borough Newfield Borough	0812
Somers Point City		Bass River Township	0301			2	
Ventnor City	0122	Beverly City	0301	Waterford Township	0435	Paulsboro Borough	0814
Weymouth Township	0123	Bordentown City	0302	Winslow Township	0436	Pitman Borough	0815
BERGEN COUNTY		Bordentown Township	0303	Woodlynne Borough	0437	South Harrison Township	0816
Allendale Borough	0201	Burlington City	0304	CADE MAY COUNTY		Swedesboro Borough	0817
Alpine Borough	0202	Burlington Township	0305	CAPE MAY COUNTY	0501	Washington Township	0818
Bergenfield Borough	0203	Chesterfield Township	0307	Avalon Borough	0501	Wenonah Borough	0819
Bogota Borough	0204	1		Cape May City	0502	West Deptford Township	0820
Carlstadt Borough	0205	Cinnaminson Township	0308	Cape May Point Borough	0503	Westville Borough	0821
Cliffside Park Borough	0206	Delanco Township	0309	Dennis Township	0504	Woodbury City	0822
Closter Borough	0207	Delran Township	0310	Lower Township	0505	Woodbury Heights Bor.	0823
Cresskill Borough	0208	Eastampton Township	0311	Middle Township	0506	Woolwich Township	0824
Demarest Borough	0209	Edgewater Park Township	0312	North Wildwood City	0507		
Dumont Borough	0210	Evesham Township	0313	Ocean City	0508	HUDSON COUNTY	
East Rutherford Borough	0210	Fieldsboro Borough	0314	Sea Isle City	0509	Bayonne City	0901
Edgewater Borough	0212	Florence Township	0315	Stone Harbor Borough	0510	East Newark Borough	0902
Elmwood Park Borough	0213	Hainesport Township	0316	Upper Township	0511	Guttenberg Town	0903
	0211	Lumberton Township	0317	West Cape May Borough	0512	Harrison Town	0904
Emerson Borough	0214	Mansfield Township	0318	West Wildwood Borough	0513	Hoboken City	0905
Englewood City		Maple Shade Township	0319	Wildwood City	0514	Jersey City	0906
Englewood Cliffs Boro	0216	Medford Township	0320	Wildwood Crest Borough	0515	Kearny Town	0907
Fair Lawn Borough	0217	Medford Lakes Borough	0321	Woodbine Borough	0516	North Bergen Township	0908
Fairview Borough	0218	Moorestown Township	0322			Secaucus Town	0909
Fort Lee Borough	0219	Mount Holly Township	0323	CUMBERLAND COUNTY		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		
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
Hohokus 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	1023
Ramsey Borough	0248	Chesilhurst Borough	0410	Montclair Township	0713	Union Township	1024
Ridgefield Borough	0249	Clementon Borough	0411	Newark City	0714	West Amwell Township	1025
Ridgefield Park Village	0250	Collingswood Borough	0412	North Caldwell Twp.	0715	est / in wen 10 whomp	1020
-				-			

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**.

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	SUSSEX COUNTY	
Hamilton Township	1103	Ocean Township	1337	Little Egg Harbor Twp.	1517		1901
Hightstown Borough	1104	Oceanport Borough	1338	Long Beach Township	1518	Andover Borough Andover Township	1901
Hopewell Borough	1105 1106	Red Bank Borough	1339	Manchester Township	1519 1520	Branchville Borough	1903
Hopewell Township Lawrence Township	1100	Roosevelt Borough Rumson Borough	1340 1341	Mantoloking Borough Ocean Gate Borough	1522	Byram Township	1904
Pennington Borough	1107	Sea Bright Borough	1341	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 Sandyston Township	1916 1917
Edison Township	1205 1206	MORRIS COUNTY		DACCAIC COUNTY		Sparta Township	1917
Helmetta Borough	1200	Boonton Town	1401	PASSAIC COUNTY	1601	Stanhope Borough	1919
Highland Park Borough Jamesburg Borough	1207	Boonton Township	1402	Bloomingdale Borough Clifton City	1602	Stillwater Township	1920
Metuchen Borough	1208	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 1430	West Paterson Borough	1616	Kenilworth Borough	2008 2009
South River Borough	1223	Long Hill Township Madison Borough	1430	SALEM COUNTY		Linden City	2009
Spotswood Borough	1224 1225	Mendham Borough	1417	Alloway Township	1701	Mountainside Borough New Providence Borough	2010
Woodbridge Township	1223	Mendham Township	1419	Carneys Point Township	1702	Plainfield City	2011
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	WARREN COUNTY	
Colts Neck Township Deal Borough	1310 1311	Pequannock Township	1431	Salem City Upper Pittsgrove Twp.	1713 1714	Allamuchy Township	2101
Eatontown Borough	1311	Randolph Township	1432	Woodstown Borough	1714	Alpha Borough	2102
Englishtown Borough	1313	Riverdale Borough Rockaway Borough	1433 1434	Woodstown Borough	1713	Belvidere Town	2103
Fair Haven Borough	1314	Rockaway Township	1434	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 Manville Borough	1810 1811	Liberty Township	2114
Little Silver Borough	1325	Beachwood Borough	1505	Millstone Borough	1811	Lopatcong Township	2115
Loch Arbour Village	1326	Berkeley Township Brick Township	1506 1507	Montgomery Township	1813	Mansfield Township Oxford Township	2116 2117
Long Branch City Manalapan Township	1327 1328	Dover Township	1507	North Plainfield Borough	1814	Phillipsburg Town	2117
Manasquan Borough	1328	Eagleswood Township	1508	Peapack-Gladstone Bor.	1815	Pohatcong Township	2119
Marlboro Township	1329	Harvey Cedars Borough	1510	Raritan Borough	1816	Washington Borough	2120
Matawan Borough	1330	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	1	
· r		-					

2002 New Jersey Tax Table

Use this table if your New Jersey taxable income on Line 21 is less than \$100,000. If your taxable income is \$100,000 or more, you must use the Tax Rate Schedule 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 (ta	xable income) Is—	And You	r Filing Status* Is
At least	But Less Than	1	2, 4 or 5
		Your	r 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)

2002 NEW JERSEY TAX TABLE (NJ-1040EZ)

If Line 21	T	And You		If Line 21	T	And You		If Line 21	T	And You	-	If Line 21	T	And You	-
(New Jers Income) Is	Jersey Taxable Checked Filing Status Line —		-			3 (Checked Filing Status Line —		(New Jersey Taxable Income) Is —		Checked Filing Status Line —		
		Jiaius L				Status				_				Status	
At	But	1	2, 4	At	But]1	2, 4	At	But	1	2, 4	At	But	1	2, 4
Least	Less Than		or 5	Least	Less Than		or 5	Least	Less Than		or 5	Least	Less Than		or 5
	man	Your Ta	x Is—		man	Your Ta	x Is—		man	Your Ta	x Is—		man	Your Ta	ıx Is—
					1,000	<u> </u>			2,000	-1			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

2002 NEW JERSEY TAX TABLE (NJ-1040EZ) - Continued

If Line 21	ey Taxable	And You Checke Status L	u d Filing _ine —	If Line 21 (New Jerse Income) Is -		And You Checked Status L	d Filing	If Line 21 (New Jerse Income) Is		And You Checke Status I	ed Filing	If Line 21 (New Jerse Income) Is -		And You Checke Status I	d Filing _ine —
At Least	But Less Than	1	2, 4 or 5	At Least	But Less Than	1	2, 4 or 5	At Least	But Less Than	1	2, 4 or 5	At Least	But Less Than	1	2, 4 or 5
		Your Ta	x Is—			Your Tax	x Is—			Your Ta	ax Is—			Your Ta	ıx Is—
	4,000				7,000				10,000	1			13,000		1
4,000 4,050	4,050 4,100	56 57	56 57	7,000 7,050	7,050 7,100	98 99	98 99	10,000 10,050	10,050 10,100	140 141	140 141	13,000 13,050	13,050 13,100	182 183	182 183
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 61	7,250	7,300	102	102	10,250	10,300	144 145	144 145	13,250	13,300	186 187	186 187
4,300 4,350	4,350 4,400	61 61	61	7,300 7,350	7,350 7,400	103 103	103 103	10,300 10,350	10,350 10,400	145	145	13,300 13,350	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 64	63 64	7,500	7,550	105 106	105	10,500	10,550	147	147	13,500	13,550	189	189
4,550	4,600			7,550	7,600	1	106	10,550	10,600	148	148	13,550	13,600	190	190
4,600 4,650	4,650 4,700	65 65	65 65	7,600 7,650	7,650 7,700	107 107	107 107	10,600 10,650	10,650 10,700	149 149	149 149	13,600 13,650	13,650 13,700	191 191	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	4,900 4,950	68 69	68 69	7,850 7,900	7,900 7,950	110 111	110 111	10,850 10,900	10,900 10,950	152 153	152 153	13,850 13,900	13,900 13,950	194 195	194 195
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	5,050 5,100	70 71	70 71	8,000 8,050	8,050 8,100	112 113	112 113	11,000 11,050	11,050 11,100	154 155	154 155	14,000 14,050	14,050 14,100	196 197	196 197
5,100	5,150	72	72	8,100	8,150	114	114	11,100	11,150	156	156	14,030	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	5,300 5,350	74 75	74 75	8,250 8,300	8,300 8,350	116 117	116 117	11,250 11,300	11,300 11,350	158 159	158 159	14,250 14,300	14,300 14,350	200 201	200 201
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	5,550 5,600	77 78	77 78	8,500 8,550	8,550 8,600	119 120	119 120	11,500 11,550	11,550 11,600	161 162	161 162	14,500 14,550	14,550 14,600	203 204	203 204
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	5,750	80 81	80 81	8,700 9,750	8,750	122	122	11,700	11,750	164	164	14,700	14,750 14,800	206	206 207
5,750	5,800			8,750	8,800	123	123	11,750	11,800	165	165	14,750		207	1
5,800 5,850	5,850 5,900	82 82	82 82	8,800 8,850	8,850 8,900	124 124	124 124	11,800 11,850	11,850 11,900	166 166	166 166	14,800 14,850	14,850 14,900	208 208	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 6,000	84	84	8,950	9,000	126	126	11,950	12,000	168	168	14,950	15,000	210	210
6,000	6,050	84	84	9,000	9,000	126	126	12,000	12,000	168	168	15,000	15,000 15,050	210	210
6,050	6,100	85	85	9,050	9,100	127	127	12,000	12,100	169	169	15,050	15,100	210	211
6,100 6,150	6,150 6,200	86 86	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	6,250 6,300	87 88	87 88	9,200 9,250	9,250 9,300	129 130	129 130	12,200 12,250	12,250 12,300	171 172	171 172	15,200 15,250	15,250 15,300	213 214	213 214
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	6,450 6,500	90	90	9,400	9,450	132	132	12,400	12,450	174	174 175	15,400 15,450	15,450	216	216
6,450 6,500	6,500 6,550	91 91	91 91	9,450 9,500	9,500 9,550	133 133	133 133	12,450 12,500	12,500 12,550	175 175	175 175	15,450 15,500	15,500 15,550	217 217	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	6,700 6,750	93 94	93 94	9,650 9,700	9,700 9,750	135 136	135 136	12,650 12,700	12,700 12,750	177 178	177 178	15,650 15,700	15,700 15,750	219 220	219 220
6,750	6,800	95	95	9,700 9,750	9,750 9,800	136	137	12,700	12,750	178	178	15,700	15,750	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	6,950 7,000	97 98	97 98	9,900 9,950	9,950 10,000	139 140	139 140	12,900 12,950	12,950 13,000	181 182	181 182	15,900 15,950	15,950 16,000	223 224	223 224
0,530	1,000	50	30	3,330	10,000	140	140	12,900	13,000	102	102	10,900	10,000	224	224

2002 NEW JERSEY TAX TABLE (NJ-1040EZ) – Continued

If Line 21	ey Taxable	And You Checke Status L	ı d Filing	If Line 21 (New Jerse Income) Is		And You Checked Status L	d Filing	If Line 21 (New Jerse Income) Is		And You Checke Status I	d Filing	If Line 21 (New Jersey Income) Is -		And You Checke Status L	d Filing
At Least	But Less Than	1	2, 4 or 5	At Least	But Less Than	1	2, 4 or 5	At Least	But Less Than	1	2, 4 or 5	At Least	But Less Than	1	2, 4 or 5
	IIIaII	Your Ta	x Is—			Your Ta	x Is—			Your Ta	ıx Is—		IIIaII	Your Ta	x Is—
	16,000				19,000				22,000				25,000		
16,000 16,050	16,050 16,100	224 225	224 225	19,000 19,050	19,050 19,100	266 267	266 267	22,000 22,050	22,050 22,100	315 316	315 316	25,000 25,050	25,050 25,100	368 369	368 369
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	16,300 16,350	228 229	228 229	19,250 19,300	19,300 19,350	270 271	270 271	22,250 22,300	22,300 22,350	320 321	320 321	25,250 25,300	25,300 25,350	372 373	372 373
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	16,500 16,550	231 231	231 231	19,450 19,500	19,500 19,550	273 273	273 273	22,450 22,500	22,500 22,550	323 324	323 324	25,450 25,500	25,500 25,550	376 377	376 377
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	16,750 16,800	234 235	234 235	19,700 19,750	19,750 19,800	276 277	276 277	22,700 22,750	22,750 22,800	328 329	328 329	25,700 25,750	25,750 25,800	380 381	380 381
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	16,950 17,000	237 238	237 238	19,900 19,950	19,950 20,000	279 280	279 280	22,900 22,950	22,950 23,000	331 332	331 332	25,900 25,950	25,950 26,000	384 385	384 385
-10,000	17,000			10,000	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	17,100 17,150	239 240	239 240	20,050 20,100	20,100 20,150	281 282	281 282	23,050 23,100	23,100 23,150	334 335	334 335	26,050 26,100	26,100 26,150	386 387	386 387
17,150	17,100	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	17,350 17,400	243 243	243 243	20,300 20,350	20,350 20,400	286 287	286 287	23,300 23,350	23,350 23,400	338 339	338 339	26,300 26,350	26,350 26,400	391 392	391 392
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	17,550 17,600	245 246	245 246	20,500 20,550	20,550 20,600	289 290	289 290	23,500 23,550	23,550 23,600	342 343	342 343	26,500 26,550	26,550 26,600	394 395	394 395
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	17,750 17,800	248 249	248 249	20,700 20,750	20,750 20,800	293 294	293 294	23,700 23,750	23,750 23,800	345 346	345 346	26,700 26,750	26,750 26,800	398 399	398 399
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	401 402	401
17,950	18,000	252	252	20,950	21,000 21,000	297	297	23,950	24,000	350	350	26,950	27,000 27,000	402	402
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	253 254	253	21,050 21,100	21,100	299	299	24,050	24,100	351	351	27,050	27,100	404	404 405
18,100 18,150	18,150 18,200	254	254 254	21,100	21,150 21,200	300 301	300 301	24,100 24,150	24,150 24,200	352 353	352 353	27,100 27,150	27,150 27,200	405 406	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	18,350 18,400	257 257	257 257	21,300 21,350	21,350 21,400	303 304	303 304	24,300 24,350	24,350 24,400	356 357	356 357	27,300 27,350	27,350 27,400	408 409	408 409
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	18,550 18,600	259 260	259 260	21,500 21,550	21,550 21,600	307 308	307 308	24,500 24,550	24,550 24,600	359 360	359 360	27,500 27,550	27,550 27,600	412 413	412 413
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	18,750 18,800	262 263	262 263	21,700 21,750	21,750 21,800	310 311	310 311	24,700 24,750	24,750 24,800	363 364	363 364	27,700 27,750	27,750 27,800	415 416	415 416
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 27,850	27,900	417	417
18,900 18,950	18,950	265 266	265 266	21,900	21,950	314 315	314	24,900	24,950	366 367	366 367	27,900 27,950	27,950	419 420	419 420
18,950	19,000	266	266	21,950	22,000	315	315	24,950	25,000	367	367	27,950	28,000	420	420

2002 NEW JERSEY TAX TABLE (NJ-1040EZ) - Continued

If Line 21	W JENSE	And You		If Line 21	JEZ) – CO	And You		If Line 21		And You		If Line 21		And You	
(New Jerse		Checke	d Filing	(New Jerse	,	Checked	d Filing	(New Jerse	•	Checke	d Filing	(New Jerse		Checke	d Filing
Income) Is		Status L		Income) Is		Status L		Income) Is		Status L		Income) Is -		Status L	
At Least	But Less	1	2, 4 or 5	At Least	But Less	1	2, 4 or 5	At Least	But Less	1	2, 4 or 5	At Least	But Less	1	2, 4 or 5
	Than		l		Than		l		Than		l		Than		
		Your Ta	x Is—		04.000	Your Ta	x Is—		24.000	Your Ta	x Is—		0- 000	Your Ta	x Is—
	28,000	100	100	04.000	31,000	1 470	170	04.000	34,000	1 505	T 505	07.000	37,000	040	F70
28,000 28,050	28,050 28,100	420 421	420 421	31,000 31,050	31,050 31,100	473 474	473 474	34,000 34,050	34,050 34,100	525 526	525 526	37,000 37,050	37,050 37,100	613 615	578 579
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	28,300 28,350	425 426	425 426	31,250 31,300	31,300 31,350	477 478	477 478	34,250 34,300	34,300 34,350	530 531	530 531	37,250 37,300	37,300 37,350	622 624	582 583
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	28,650 28,700	431 432	431 432	31,600 31,650	31,650 31,700	483 484	483 484	34,600 34,650	34,650 34,700	536 537	536 537	37,600 37,650	37,650 37,700	634 636	588 589
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	28,900 28,950	435 436	435 436	31,850 31,900	31,900 31,950	488 489	488 489	34,850 34,900	34,900 34,950	540 541	540 541	37,850 37,900	37,900 37,950	643 645	593 594
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	29,100 29,150	439 440	439 440	32,050 32,100	32,100 32,150	491 492	491 492	35,050 35,100	35,100 35,150	545 547	544 545	38,050 38,100	38,100 38,150	650 652	596 597
29,150	29,130	441	441	32,150	32,200	493	493	35,100 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	29,350 29,400	443 444	443 444	32,300 32,350	32,350 32,400	496 497	496 497	35,300 35,350	35,350 35,400	554 556	548 549	38,300 38,350	38,350 38,400	659 661	601 602
	•			· ·	•			•					•		
29,400 29,450	29,450 29,500	445 446	445 446	32,400 32,450	32,450 32,500	497 498	497 498	35,400 35,450	35,450 35,500	557 559	550 551	38,400 38,450	38,450 38,500	662 664	602 603
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	29,700 29,750	449 450	449 450	32,650 32,700	32,700 32,750	502 503	502 503	35,650 35,700	35,700 35,750	566 568	554 555	38,650 38,700	38,700 38,750	671 673	607 608
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	29,950 30,000	454 455	454 455	32,900 32,950	32,950 33,000	506 507	506 507	35,900 35,950	35,950 36,000	575 577	559 560	38,900 38,950	38,950 39,000	680 682	611 612
	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	30,100 30,150	456 457	456 457	33,050 33,100	33,100 33,150	509 510	509 510	36,050 36,100	36,100 36,150	580 582	561 562	39,050 39,100	39,100 39,150	685 687	614 615
30,100	30,130	457	457	33,150	33,200	510	510	36,150	36,200	584	563	39,150	39,130	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	30,350 30,400	461 462	461 462	33,300 33,350	33,350 33,400	513 514	513 514	36,300 36,350	36,350 36,400	589 591	566 567	39,300 39,350	39,350 39,400	694 696	618 619
				33,400								39,400			
30,400 30,450	30,450 30,500	462 463	462 463	33,400 33,450	33,450 33,500	515 516	515 516	36,400 36,450	36,450 36,500	592 594	567 568	39,400 39,450	39,450 39,500	697 699	620 621
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	571 570	39,600	39,650	704	623
30,650 30,700	30,700 30,750	467 468	467 468	33,650 33,700	33,700 33,750	519 520	519 520	36,650 36,700	36,700 36,750	601 603	572 573	39,650 39,700	39,700 39,750	706 708	624 625
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	30,950 31,000	471 472	471 472	33,900 33,950	33,950 34,000	524 525	524 525	36,900 36,950	36,950 37,000	610 612	576 577	39,900 39,950	39,950 40,000	715 717	629 630
30,330	31,000	412	+12	JJ,900	J-7,000	J20	JZJ	30,930	31,000	012	311	J 39,930	70,000	/ 1 /	000

2002 NEW JERSEY TAX TABLE (NJ-1040EZ) - Continued

	2002 NE	W JERSE	Y TAX	TABLE	(NJ-104	0EZ) – Co	ntinue	<u>k</u>			_					
	If Line 21		And You	ı			And You]			And You	ı			And You	ı
But	•	•														
Less Park			Status L				Status L		Income) Is		Status L				Status L	•
The			1				1				1				1	
	Least			or 5	Least			or 5	Least			or 5	Least			or 5
40,000		man	Your Ta	ı ıx ls—		man	Your Ta	ı x ls—		man	Your Ta	' Y ls—		man	Your Ta	y Is—
		40.000	1100110	.x 10		43 000	1 1001 10	X 10		46 000	1100110	X 10		40 000	1 1001 10	
	40.000		710	620	42 000		005	692	46 000		1 050	725	40,000	<u> </u>	1 216	700
		,	1	1		,			,	,				,		
						,			,	,						
40,250 40,300 738 655 43,300 43,300 888 687 46,250 46,300 1.064 730 49,250 49,300 1.220 792 40,430 40,000 738 657 43,800 43,300 894 689 687 46,350 46,300 1.070 742 49,330 49,300 1.225 798 40,400 40,400 40,400 741 637 43,400 897 690 46,400 40,400 4	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
40,250 40,300 738 655 43,300 43,300 888 687 46,250 46,300 1.064 730 49,250 49,300 1.220 792 40,430 40,000 738 657 43,800 43,300 894 689 687 46,350 46,300 1.070 742 49,330 49,300 1.225 798 40,400 40,400 40,400 741 637 43,400 897 690 46,400 40,400 4	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
40,000 40,600 738 637 43,000 34,400 994 6989 46,359 46,000 1,070 742 493,359 49,400 1,225 796 40,459 40,500 744 6838 43,450 43,500 995 891 46,459 46,550 1,075 743 49,450 49,500 1,241 797 40,559 40,500 747 69 40 43,550 43,500 915 692 46,650 46,550 1,075 743 49,450 49,500 1,241 797 40,559 40,600 749 640 43,550 43,500 915 693 46,550 46,550 1,075 744 69,450 1,241 797 40,559 40,600 749 640 43,550 43,500 915 693 46,550 46,550 1,016 74 49,550 49,500 1,241 798 40,659 40,700 755 642 43,650 43,700 921 694 46,650 46,750 1,016 74 49,650 49,700 1,222 798 40,659 40,700 758 644 43,800 43,750 925 696 46,750 46,750 1,016 74 49,650 49,700 1,222 798 40,759 40,850 752 644 43,800 43,750 925 696 46,750 46,850 1,016 74 49,650 49,700 1,222 798 40,759 40,850 763 644 43,800 43,850 925 696 46,750 46,850 1,016 77 49,870 49,800 1,228 794 40,850 40,950 763 644 43,800 43,850 932 698 46,850 46,850 1,016 77 49,870 49,800 1,228 794 40,850 40,950 776 645 43,850 43,800 832 698 46,850 46,850 1,017 770 48,800 49,850 1,228 804 40,850 776 645 43,950 43,950 932 698 46,850 46,850 1,017 770 48,850 49,800 1,228 804 40,950 40,950 776 645 43,950 44,000 937 700 46,850 1,010 777 49,49,700 49,800 1,228 804 40,950 40,950 778 646 43,950 44,000 837 700 48,650 1,010 777 49,49,700 49,850 1,228 804 40,100 47,100 777 647 48,40 44,000 44,0			1													
	40,300	40,350	735	636		43,350			46,300	46,350	1,067	741	49,300	49,350	1,233	
40,500 40,500 744 639 43,500 919 912 931 46,500 1,075 743 49,450 49,500 1,241 795 40,550 40,600 745 640 43,550 43,550 915 932 45,550 46,600 1,081 745 49,550 49,600 1,241 798 40,600 40,	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
40,500 40,550 1747 639 43,500 43,550 172 692 46,500 46,550 1.081 744 49,500 49,550 1,247 797 40,550 40,550 170 1757 640 43,550 43,600 174 170 1757 640 40,550 40,500 174 170 1757 640 40,550 40,500 174 170 175 170 175 640 43,700 43,750 170 170 175 640 43,700 43,750 170 170 175 640 43,700 43,750 170 170 170 170 170 170 170 170 170 17	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
40,550 40,600 1795 1795 1795 1795 1795 1795 1795 1795			1			,				,						
	40,550	40,600	/49	640	43,550	43,600	915	693	46,550	46,600	1,081	/45	49,550	49,600	1,247	798
			1									-				
40,750 40,800 760 644 43,750 43,800 926 695 46,750 46,800 1,092 749 49,750 49,800 1,085 80,900 1,095 80,90																
		•	1	1												
40,950 40,950 766 645 43,850 43,950 932 698 46,860 46,800 1,097 750 49,850 49,950 1,266 804 40,950 41,000 771 647 43,950 44,000 937 770 46,950 47,000 1,103 752 49,950 50,000 1,268 804 40,950 41,000 771 647 43,950 44,000 937 770 46,950 47,000 1,103 752 49,950 50,000 1,268 805 41,000 41,000 774 648 44,000 44,050 940 700 47,000 47,000 47,100 1,108 754 50,050 50,050 1,271 807 41,100 41,150 776 649 44,000 44,150 945 702 47,100 47,150 1,110 754 50,050 50,100 1,277 8078 41,150 41,200 785 651 44,150 948 702 47,100 47,150 1,111 755 50,100 50,150 1,277 8078 41,200 41,200 785 651 44,200 44,250 951 704 47,250 47,200 1,117 757 50,200 50,200 1,288 805 41,200 41,300 781 653 44,300 44,350 958 708 47,230 47,400 47,500 1,112 759 50,300 50,300 1,288 813 41,300 41,450 789 655 44,460 44,450 952 707 47,350 47,400 47,500 1,125 759 50,350 50,400 1,291 814 41,400 41,450 798 656 44,460 44,450 962 707 47,350 47,450 47,150 47		•						1			1					
40,950 40,950 769 646 43,990 43,950 934 699 46,990 46,950 11,00 751 49,900 49,950 1,266 805																
		,	1	1												
14,000																
41,100		41,000				44,000				47,000				50,000		
11,100	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
14,150 41,200 782 651 44,150 44,200 948 703 47,150 47,200 1,114 756 50,150 50,200 1,280 899 41,200 41,250 788 652 44,200 44,250 951 704 47,250 47,300 1,117 756 50,200 50,250 1,282 811 41,300 41,350 791 653 44,300 44,350 956 706 47,300 47,350 1,125 759 50,300 0,250 1,288 813 41,300 41,450 796 655 44,400 44,450 959 707 47,350 47,400 1,125 759 50,300 0,250 1,288 813 41,450 41,450 796 655 44,450 44,550 962 707 47,350 47,400 1,125 759 50,300 50,450 1,281 813 41,450 41,550 802 657 44,550 968 709 47,500 47,550 1,133 762 50,500 50,550 1,298 815 41,550 41,650 805 658 44,550 44,650 973 710 47,550 47,500 1,133 762 50,500 50,550 1,298 818 41,550 41,650 807 658 44,550 44,660 970 710 47,550 47,500 1,133 762 50,500 50,550 1,209 818 41,600 41,650 807 658 44,500 44,650 973 711 47,660 47,550 1,139 763 50,500 50,600 1,302 819 41,600 41,650 807 658 44,500 44,650 973 711 47,660 47,750 11,39 763 50,500 50,600 1,302 819 41,700 41,750 813 660 44,700 47,750 979 713 47,750									,				50,050			
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 41,200 41,350 791 653 44,200 44,300 956 706 47,300 1,119 757 50,250 50,300 1,285 812 41,300 41,350 791 653 44,450 44,300 959 707 47,300 47,350 1,119 757 50,250 50,300 1,285 813 41,300 41,350 796 655 44,450 44,450 962 707 47,400 1,125 759 50,350 50,400 1,291 814 1,400 41,500 798 655 44,450 44,500 985 707 47,300 47,350 1,119 876 50,400 50,450 1,283 815 41,500 41,500 41,550 802 657 44,550 44,600 970 707 47,400 47,450 1,128 760 50,400 50,450 1,283 815 41,550 41,600 805 658 44,550 44,600 970 707 47,600 1,130 761 50,400 50,550 1,298 818 41,550 41,600 805 658 44,550 44,600 970 710 47,550 47,600 1,130 761 50,400 50,550 1,298 818 41,550 41,600 805 658 44,550 44,600 970 710 47,550 47,600 1,138 763 50,500 50,500 1,302 819 41,600 41,500 807 658 44,600 44,600 970 710 47,550 47,600 1,138 763 50,550 50,600 1,302 819 41,600 41,700 810 659 44,600 44,700 976 712 47,650 47,750 1,142 764 50,650 50,700 1,302 819 41,750 41,750 813 660 44,750 44,760 976 712 47,650 47,760 1,142 764 50,650 50,700 1,303 822 41,750 41,800 816 661 44,750 44,800 981 714 47,750 47,800 1,142 764 50,650 50,750 50,800 1,318 824 41,800 41,850 818 662 44,800 44,800 981 714 47,750 47,800 1,142 764 50,650 50,750 50,800 1,318 824 41,800 41,850 828 664 44,800 44,850 987 714 47,750 47,800 1,142 766 50,700 50,750 1,310 823 814,990 41,950 824 664 44,800 44,850 987 714 47,800 47,850 1,155 769 50,750 50,800 1,318 824 41,990 41,950 824 664 44,900 44,950 987 716 47,800 47,850 1,155 769 50,800 50,850 1,316 825 41,990 42,900 827 665 44,500 45,500 1,000 722 48,100 47,950 48,000 1,158 777 51,150 51,200 1,324 829 42,200 42,250 840 669 45,200 45,500 1,000 722 48,500 44,500 1,166 777 51,150 51,200 1,332 833 42,150 42,200 849 670 45,550 45,500 1,000 722 48,500 44,500 1,186 777 51,150 51,100 1,338 834 42,200 42,250 840 669 45,200 45,550 1,000 722 48,500 44,500 1,180 777 51,150 51,100 1,346 839 42,200 42,250 840 840 670 45,550 45,500 1,000 722 48,500 44,500 1,180 777 51,150 51,150 1,338 844 4		•	1	1												
1,1250 41,300 788 652 44,250 44,300 49,550 705 47,250 47,300 1,119 757 50,250 50,300 1,285 812 41,300 41,450 793 654 44,300 44,350 956 706 47,300 47,350 47,400 1,125 759 50,350 50,350 1,288 813 41,450 41,450 796 655 44,400 44,450 962 707 47,450 47,450 1,125 760 50,400 50,450 1,293 814 41,450 41,550 799 656 44,400 44,550 962 707 47,450 47,550 1,130 761 50,450 50,500 1,296 817 41,550 41,550 802 657 44,550 44,550 968 709 47,550 47,550 1,133 762 50,550 50,550 1,299 818 41,600 41,650 807 658 44,650 44,650 973 711 47,650 47,550 1,133 762 50,550 50,550 1,299 818 41,700 41,750 813 660 44,700 44,750 976 712 47,650 47,650 1,139 763 50,650 50,650 1,305 820 41,800 41,850 818 662 44,800 44,850 981 714 47,650 47,800 1,141 4765 50,700 50,750 1,313 824 41,800 41,850 818 662 44,800 44,850 984 714 47,800 47,800 1,141 4765 50,700 50,750 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 41,800 41,900 821 663 44,850 44,950 990 716 47,800 47,950 1,153 768 50,800 50,850 50,900 1,318 824 41,900 41,950 824 664 44,950 44,950 990 716 47,950 47,950 1,153 768 50,800 50,850 50,900 1,318 825 42,000 42,000 827 665 45,000 45,050 995 718 48,000 48,150 1,161 770 51,000 51,000 51,321 828 42,200 42,200 843 667 45,250 45,000 982 718 48,000 48,150 1,161 770 51,000 51,000 51,321 828 42,200 42,200 843 667 45,500 45,500 1,001 720 48,100 48,150 1,161 770 51,000 51,350 51,300 3,348 837 42,200 42,200 843 667 45,500 45,500 1,002 728 48,500 48,500 1,161 777 51,000 51,350	41,150	41,200	/82	651	44,150	44,200		/03	47,150	47,200	1,114	1	50,150	50,200	1,280	809
14,300											1 '					
41,400		•	1													
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 44,500 968 708 47,450 47,500 1,130 761 50,450 50,500 1,296 817 41,500 41,500 805 658 44,550 44,650 973 710 47,550 47,600 1,136 763 50,550 50,500 1,299 818 41,550 41,600 807 658 44,650 44,650 973 711 47,650 47,600 1,136 763 50,550 50,600 1,302 819 41,600 41,650 807 658 44,650 44,700 976 712 47,650 47,600 1,139 763 50,600 50,650 1,305 820 41,500 41,750 810 659 44,650 44,700 976 712 47,650 47,700 1,142 764 50,650 50,750 1,301 823 41,750 41,800 816 661 44,700 44,750 979 713 47,750 47,750 1,144 765 50,700 50,750 1,310 823 41,750 41,800 816 661 44,700 44,850 981 714 47,750 47,750 1,144 766 50,750 50,800 1,313 824 41,800 81,800 816 661 44,800 981 714 47,800 47,850 1,150 767 50,800 50,850 1,318 824 41,900 41,950 824 664 44,800 44,850 987 715 47,850 47,900 1,153 768 50,850 50,850 1,318 826 41,900 41,950 824 664 44,950 44,950 990 716 47,950 47,900 1,153 768 50,850 50,850 1,321 828 41,950 42,000 827 665 44,950 45,000 992 717 47,950 47,900 1,158 770 50,950 50,900 1,321 828 41,950 42,000 827 665 44,950 45,000 992 717 47,950 47,950 1,161 770 51,000 51,050 1,321 828 42,000 42,050 829 665 45,000 45,050 995 718 48,000 48,050 1,161 770 51,000 51,050 1,321 828 42,000 42,050 829 665 45,000 45,050 995 718 48,000 48,050 1,161 770 51,000 51,050 1,322 833 42,150 42,200 823 666 45,050 45,100 998 719 48,050 48,100 1,164 771 51,050 51,000 1,324 829 42,200 823 666 45,050 45,100 998 719 48,050 48,100 1,164 771 51,050 51,000 1,324 829 42,200 823 840 669 45,200 45,550 1,000 722 48,100 48,250 1,169 773 51,100 51,150 1,322 833 42,150 42,200 843 670 45,550 1,000 722 48,800 48,500 1,169 773 51,150 51,200 1,335 834 42,200 42,250 840 669 45,550 45,500 1,007 722 48,000 48,550 1,166 778 51,500 51,550 1,335 844 42,200 826 866 878 45,550 45,500 1,007 722 48,400 48,500 1,167 775 51,500 51,550 1,335 844 42,200 42,250 860 863 677 45,550 45,500 1,007 722 48,500 48,500 1,166 778 51,500 51,550 1,361 844 42,500 42,500 866 677 45,550 45,500			1			,			,		1 '					
41,480 41,500 799 656 44,450 44,500 965 708 47,500 47,500 47,500 50,500 50,500 50,500 1,296 817 41,500 41,500 805 658 44,500 44,500 970 710 47,500 47,500 1,133 762 50,500 50,560 1,302 818 41,600 41,600 807 658 44,650 44,650 973 711 47,600 47,650 1,132 763 50,500 50,650 1,305 820 41,600 41,650 813 660 44,700 47,700 47,700 47,750 1,142 764 50,650 50,650 1,316 823 41,700 41,800 818 662 44,800 44,850 981 714 47,800 47,800 1,150 767 50,800 50,850 1,318 825 41,800 41,950 821 663 44,800 44,950 987								1			1	1				
41,500 41,650 802 657 44,500 44,650 973 711 47,500 47,550 1,133 762 50,500 50,550 1,299 818 14,550 41,600 807 658 44,650 44,050 973 711 47,600 47,650 1,139 763 50,500 50,600 1,302 819 14,600 41,650 41,700 810 659 44,650 44,700 976 712 47,650 47,700 1,142 764 50,650 50,700 13,07 822 14,700 41,750 813 660 44,750 44,800 981 714 47,750 47,750 1,144 765 50,700 50,750 1,310 823 14,750 41,800 816 661 44,750 44,800 981 714 47,750 47,800 1,142 766 50,750 50,800 1,331 824 14,850 41,850 818 662 44,800 44,850 994 714 47,750 47,800 1,142 766 50,750 50,800 1,313 824 14,850 41,900 821 663 44,900 44,950 997 715 47,850 47,900 1,153 768 50,850 50,900 1,318 826 14,950 42,000 827 665 44,950 992 717 47,900 47,950 1,155 769 50,900 50,950 1,321 829 42,000 42,050 829 665 45,000 992 717 47,900 47,950 1,155 769 50,900 50,950 1,321 829 42,000 42,050 829 665 45,000 45,050 995 718 48,000 1,164 771 51,050 51,000 1,324 829 42,000 42,050 829 666 45,050 45,100 998 718 48,000 48,000 1,164 772 51,100 51,050 1,327 830 42,100 42,100 832 666 45,000 45,050 998 718 48,000 48,150 1,164 772 51,100 51,050 1,327 830 42,100 42,150 835 667 45,100 45,100 998 718 48,000 48,150 1,164 772 51,100 51,150 1,323 831 42,100 42,150 835 667 45,100 45,250 1,001 720 48,150 48,200 1,169 773 51,150 51,200 13,335 834 42,200 42,250 840 669 45,200 45,250 1,006 721 48,150 48,200 1,169 773 51,150 51,200 1,335 834 42,200 42,300 843 670 45,250 45,300 1,003 722 48,150 48,300 1,175 775 51,200 51,250 1,338 835 42,300 42,350 846 671 45,300 45,350 1,007 722 48,150 48,300 1,177 776 51,300 51,350 1,343 837 42,300 42,350 846 671 45,300 45,350 1,007 722 48,150 48,300 1,177 776 51,300 51,350 1,343 837 42,300 42,350 846 671 45,300 45,350 1,007 722 48,150 48,300 1,177 776 51,300 51,350 1,343 835 42,300 42,350 846 671 45,300 45,350 1,007 722 48,150 48,300 1,177 776 51,300 51,550 1,343 837 42,300 42,350 846 671 45,300 45,350 1,007 722 48,150 48,300 1,177 776 51,300 51,350 1,343 837 42,300 42,350 846 677 45,600 45,550 1,006 721 48,350 48,500 1,186 777 51,500 51,550 1,360 1,343 837 42,300 42,3			1						,							
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 41,650 807 658 44,600 44,650 973 711 47,600 47,650 1,139 763 50,600 50,650 1,307 822 41,750 41,750 813 660 44,700 44,750 976 712 47,650 74,700 1,142 764 50,650 50,700 1,307 822 41,750 41,800 816 661 44,700 44,750 979 713 47,750 47,800 1,147 766 50,700 50,750 1,310 823 41,750 41,800 818 661 44,750 44,800 981 714 47,750 47,800 1,147 766 50,750 50,800 1,310 823 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 41,800 41,800 821 663 44,800 44,850 987 715 47,850 47,900 1,153 768 50,800 50,850 1,316 825 41,800 41,950 824 664 44,900 987 715 47,850 47,900 1,153 768 50,900 50,950 1,321 828 41,900 41,950 829 665 44,990 45,000 992 717 47,900 47,950 1,155 769 50,900 50,950 1,321 828 42,000 42,050 829 665 45,000 45,550 995 718 48,000 1,161 770 51,000 51,150 1,322 821 42,100 42,150 832 666 45,050 45,100 998 719 48,050 48,100 1,164 771 51,000 51,150 1,322 831 42,200 42,250 840 669 45,050 45,100 998 719 48,000 48,150 1,164 771 51,000 51,150 1,322 831 42,200 42,250 840 669 45,050 45,100 998 719 48,050 1,160 772 51,100 51,150 1,323 833 42,200 42,250 840 669 45,050 45,300 1,009 722 48,150 48,200 1,169 773 51,150 51,200 13,38 835 42,200 42,250 840 669 45,200 45,350 1,001 720 48,100 48,150 1,169 773 51,150 51,200 13,38 835 42,200 42,350 846 671 45,300 45,350 1,001 720 48,150 48,200 1,169 773 51,150 51,300 1,346 839 42,400 42,450 851 672 45,400 45,350 1,001 720 48,150 48,200 1,169 773 51,150 51,500 1,336 834 42,400 42,450 851 672 45,400 45,550 1,002 722 48,250 48,300 1,177 775 51,250 51,300 1,346 839 42,400 42,450 851 672 45,400 45,550 1,002 722 48,550 48,400 1,180 777 51,350 51,400 1,346 839 42,400 42,450 851 672 45,400 45,550 1,002 722 48,550 48,400 1,180 777 51,500 51,500 1,361 840 42,450 42,550 863 676 45,500 45,500 1,026 728 48,400 48,550 1,180 779 51,500 51,550 1,360 1,361 841 42,500 42,550 863 676 45,500 45,500 1,026 728 48,400 48,550 1,180 779 51,500 51,500 1,363 846 42,6					· '	,				,	1 '					
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 41,600 41,700 810 659 44,650 44,700 976 712 47,650 47,700 1,142 764 50,600 50,750 50,700 50,750 50,750 50,750 50,750 50,750 50,750 50,750 50,750 50,750 50,750 50,750 50,750 50,750 50,750 50,750 50,750 50,800 1,313 824 41,850 41,850 818 662 44,800 44,850 984 714 47,800 47,850 1,150 767 50,800 50,850 1,318 826 41,900 41,950 821 663 44,850 44,950 997 716 47,800 47,850 1,153 768 50,850 50,900 1,318 826 41,900 42,000 42,000		•														
41,650 41,700 810 689 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 44,770 44,700 979 713 47,700 47,750 1,144 765 50,700 50,750 50,800 1,310 823 41,800 41,800 818 662 44,800 44,850 984 714 47,800 47,850 1,150 767 50,800 50,950 1,318 825 41,800 41,950 824 664 44,900 987 715 47,850 47,900 1,150 767 50,800 50,850 1,318 826 41,950 42,000 827 665 44,950 49,000 992 717 47,950 48,000 1,155 769 50,800 50,550 1,318 826 41,950 42,000 827 665 44,950			907	659			072	711	47 600		1	762				920
41,750 41,800 816 661 44,750 44,800 981 714 47,750 47,750 1,144 765 50,750 50,800 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 47,850 47,900 1,153 768 50,850 50,900 1,318 826 41,800 41,950 821 663 44,850 44,900 987 715 47,850 47,900 1,155 769 50,900 50,950 1,321 828 44,900 42,000 827 665 44,950 45,000 992 717 47,950 48,000 1,155 769 50,900 50,950 1,321 828 44,950 42,000 827 665 44,950 45,000 992 717 47,950 48,000 1,155 770 50,950 51,000 1,324 829 42,000 42,050 829 665 45,050 45,100 998 719 48,050 48,000 1,161 770 51,050 51,000 1,327 830 42,150 42,200 838 666 45,050 45,100 998 719 48,050 48,100 1,164 771 51,050 51,100 1,322 833 42,150 42,200 838 668 45,150 45,200 1,003 721 48,150 48,200 1,166 772 51,100 51,150 1,335 834 42,200 42,250 838 668 45,150 45,200 1,003 721 48,150 48,200 1,166 772 51,100 51,550 1,335 834 42,200 42,300 843 670 45,250 45,300 1,003 721 48,150 48,200 1,175 775 51,250 51,300 1,346 836 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 42,350 42,350 846 671 45,300 45,550 1,012 723 48,300 48,350 1,177 776 51,300 51,550 1,348 839 42,400 849 672 45,350 45,400 1,014 724 48,350 48,450 1,180 777 51,350 51,400 1,346 839 42,400 42,450 851 672 45,400 45,550 1,023 727 48,500 48,500 1,180 777 51,350 51,400 1,346 839 42,450 42,550 857 674 45,500 45,550 1,023 727 48,500 48,550 1,180 779 51,550 51,400 1,346 839 42,400 42,550 863 676 45,550 45,550 1,023 727 48,500 48,550 1,180 779 51,550 51,500 1,351 841 42,500 42,550 863 676 45,550 45,550 1,023 727 48,500 48,550 1,181 777 51,500 51,550 1,361 841 42,550 42,650 866 675 45,550 45,650 1,023 727 48,500 48,550 1,181 777 51,550 51,500 1,351 841 42,550 42,650 866 675 45,550 45,650 1,023 727 48,500 48,550 1,191 786 51,550 51,600 1,351 844 42,550 42,650 866 676 45,650 45,650 1,023 728 48,650 48,650 1,191 786 51,650 51,650 1,363 846 42,650 42,650 866 678 45,650 45,650 1,028 728 48,650 48,650 1,191 788 51,550 51,600 1,368 848 42,650 4		,				,				,	1 '					
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 44,850 984 714 47,850 47,850 1,150 767 50,850 50,900 1,316 825 41,950 41,950 821 663 44,850 44,950 990 716 47,900 47,950 1,155 768 50,850 50,900 1,321 828 41,950 42,000 827 665 44,950 49,000 990 716 47,900 47,950 1,155 769 50,900 50,950 51,000 42,000 42,050 829 665 45,000 45,500 995 718 48,000 48,000 1,161 770 51,000 51,050 1,327 830 42,050 42,150 835 666 45,000 45,150 1,001 720		•	1													
41,850	41,750	41,800	816	661		44,800	981	714	47,750		1,147	766	50,750	50,800	1,313	824
41,850 41,900 821 663 44,850 44,900 987 715 47,850 47,950 47,950 50,900 50,950 1,328 826 41,950 42,000 827 665 44,950 49,950 716 47,950 47,950 1,158 769 50,900 50,950 1,321 828 42,000 42,000 42,050 829 665 45,000 45,000 995 718 48,000 48,050 1,161 770 51,000 51,000 1,327 830 42,050 42,100 832 665 45,000 45,100 998 718 48,000 48,050 1,161 770 51,000 51,050 1,327 830 42,150 42,200 838 668 45,150 45,100 48,150 48,150 48,150 1,166 772 51,100 1,328 833 42,250 840 669 45,200 45,250 1,006 721 48,200 <td>41,800</td> <td>41,850</td> <td>818</td> <td>662</td> <td>44,800</td> <td>44,850</td> <td>984</td> <td>714</td> <td>47,800</td> <td>47,850</td> <td>1,150</td> <td>767</td> <td>50,800</td> <td>50,850</td> <td>1,316</td> <td>825</td>	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
41,950 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 42,050 829 665 45,000 45,100 998 719 48,000 48,050 1,161 770 51,000 51,000 1,327 830 42,000 42,150 832 666 45,000 45,150 1,001 720 48,050 48,150 1,166 772 51,000 51,150 1,327 833 42,150 835 667 45,100 45,200 1,003 721 48,150 48,200 1,166 772 51,100 51,150 1,332 833 42,200 42,250 840 669 45,200 45,250 1,003 721 48,150 48,250 1,172 773 51,250 51,300 1,338 835 42,250 45,200 845,250 45,300 1,009 722 <td>41,850</td> <td></td> <td>821</td> <td>663</td> <td></td> <td></td> <td>987</td> <td>715</td> <td></td> <td></td> <td></td> <td>768</td> <td></td> <td></td> <td></td> <td></td>	41,850		821	663			987	715				768				
42,000 42,000 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 45,150 1,001 720 48,100 1,164 771 51,050 51,100 1,329 831 42,100 42,150 835 667 45,150 45,200 1,003 721 48,150 1,166 772 51,100 51,250 1,332 833 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 1,172 774 51,250 51,300 1,340 836 42,300 42,350 <th></th>																
42,000 42,050 829 665 45,000 45,050 995 718 48,000 40,050 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 1,322 831 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 42,200 838 668 45,150 45,200 1,003 721 48,150 48,200 1,169 773 51,150 1,332 833 42,200 42,250 840 669 45,250 45,300 1,009 722 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	41,950		827	665	44,950		992	/1/	47,950		1,158	770	50,950		1,324	829
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 42,150 42,150 835 667 45,150 1,001 720 48,150 48,150 1,166 772 51,100 51,150 1,332 833 42,200 42,250 840 669 45,200 45,250 1,006 721 48,150 48,200 1,172 774 51,200 51,250 1,338 836 42,200 42,250 840 669 45,250 45,300 1,006 721 48,250 48,300 1,175 775 51,250 51,300 1,338 836 42,300 42,350 846 671 45,300 45,350 1,012 723 48,300 1,177 776 51,300 51,350 1,343 837 42,400 42,450 851 672 45,400 45,450 1,017			1			-	1				1				1	
42,100 42,150 835 667 45,100 45,150 1,001 720 48,150 4,166 772 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 1,332 834 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 42,200 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 45,350 45,400 1,012 723 48,350 41,180 777 51,350 51,400 1,344 839 42,400 42,450 851 672 45,400 45,450 1,017 </td <td></td> <td>,</td> <td>1</td> <td></td> <td>· '</td> <td>,</td> <td></td> <td></td> <td>,</td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		,	1		· '	,			,	,						
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 45,350 45,450 1,012 723 48,300 48,350 1,177 776 51,300 51,350 1,343 837 42,400 42,450 849 672 45,450 45,450 1,017 725 48,400 48,450 1,180 777 51,400 51,450 1,349 840 42,450 42,500 854 673 45,450 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									,							
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 42,400 42,450 851 672 45,450 45,450 1,017 725 48,400 48,450 1,183 777 51,450 51,450 1,349 840 42,450 42,500 854 673 45,450 45,550 1,020 726 48,450 48,550 1,183 777 51,400 51,450 1,349 840 42,500 42,550 857 674 45,650 </td <td></td> <td></td> <td>1</td> <td></td>			1													
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 45,350 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 42,550 857 674 45,500 45,550 1,023 727 48,500 48,550 1,183 777 51,400 51,550 1,351 841 42,500 42,550 867 674 45,500 </td <td></td> <td></td> <td>840</td> <td>669</td> <td></td> <td></td> <td>1,006</td> <td>721</td> <td>48 200</td> <td></td> <td>1 172</td> <td>774</td> <td></td> <td></td> <td>1 338</td> <td>835</td>			840	669			1,006	721	48 200		1 172	774			1 338	835
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 45,450 45,450 1,017 725 48,400 48,450 1,183 777 51,400 51,450 1,349 840 42,500 42,550 854 673 45,450 45,550 1,020 726 48,450 48,550 1,186 778 51,450 51,550 1,351 841 42,500 42,550 857 674 45,550 45,550 1,023 727 48,500 48,550 1,189 779 51,500 51,550 1,354 842 42,600 42,650 863 676 45,650 1,028 728			1													
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 51,550 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 45,650 45,650 1,026 728 48,550 48,600 1,191 780 51,550 51,550 1,354 842 42,600 42,650 863 676 45,650 45,650 1,028 728 48,600 48,650 1,194 781 51,650 51,550 1,360 845 42,650 42,700 865 677 45,650 </td <td>42,300</td> <td></td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td>723</td> <td>48,300</td> <td>,</td> <td></td> <td>776</td> <td></td> <td></td> <td></td> <td>837</td>	42,300		1					723	48,300	,		776				837
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 51,550 1,354 842 42,550 42,600 860 675 45,650 45,600 1,028 728 48,650 48,650 1,191 780 51,550 51,600 1,357 844 42,600 42,650 863 676 45,650 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 </td <td>42,350</td> <td>42,400</td> <td>849</td> <td>672</td> <td>45,350</td> <td>45,400</td> <td>1,014</td> <td>724</td> <td>48,350</td> <td>48,400</td> <td>1,180</td> <td>777</td> <td>51,350</td> <td>51,400</td> <td>1,346</td> <td>839</td>	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
42,450 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 51,550 1,354 842 42,550 42,600 860 675 45,650 45,600 1,028 728 48,650 48,650 1,191 780 51,550 51,600 1,357 844 42,600 42,650 863 676 45,650 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 </td <td>42,400</td> <td>42,450</td> <td>851</td> <td>672</td> <td>45,400</td> <td>45,450</td> <td>1,017</td> <td>725</td> <td>48,400</td> <td>48,450</td> <td>1,183</td> <td>777</td> <td>51,400</td> <td>51,450</td> <td>1,349</td> <td>840</td>	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
42,550 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 45,650 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 45,750 45,750 1,034 730 48,700 48,750 1,200 783 51,700 51,750 1,365 847 42,800 871 679 45,800 45,850 1,037 731 48,750 48,800 1,202 784 51,800 51,850 1,371 850 42,800 42,850 874 679 45,800 45,850 </td <td>42,450</td> <td>42,500</td> <td>1</td> <td></td> <td></td> <td>45,500</td> <td></td> <td></td> <td></td> <td>48,500</td> <td></td> <td></td> <td></td> <td>51,500</td> <td></td> <td></td>	42,450	42,500	1			45,500				48,500				51,500		
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 45,800 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 </td <td></td> <td></td> <td>1</td> <td></td>			1													
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 45,750 45,750 1,034 730 48,700 48,750 1,200 783 51,700 51,750 51,655 847 42,800 871 679 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 </td <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1</td> <td></td> <td></td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td>		•						1			1					
42,700 42,750 868 678 45,750 45,750 1,034 730 48,700 48,750 1,200 783 51,700 51,750 1,365 847 42,800 42,800 874 679 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 1,205 784 51,800 51,850 1,371 850 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									,							
42,750 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			1													
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		•	1	1												
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							1 '	1			1				1	
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																
		•	1						,							

2002 NEW JERSEY TAX TABLE (NJ-1040EZ) – Continued

Income) Is	ey Taxable s —	And You Checke Status L	ı d Filing .ine —	If Line 21 (New Jerse Income) Is		And You Checked Status L	l Filing ine —	If Line 21 (New Jerse Income) Is	<u> </u>	And You Checke Status L	d Filing ine —	If Line 21 (New Jerse Income) Is -		And You Checke Status L	d Filing ine —
At Least	But Less Than	1	2, 4 or 5	At Least	But Less Than	1	2, 4 or 5	At Least	But Less Than	1	2, 4 or 5	At Least	But Less Than	1	2, 4 or 5
		Your Ta	x Is—			Your Tax	x Is—			Your Ta	x Is—			Your Ta	x Is—
50,000	52,000	1 000	055	55,000	55,000	1 540	1 000	50,000	58,000	1 710	1 000	C4 000	61,000	1 070	1 4 075
52,000 52,050	52,050 52,100	1,382 1,385	855 856	55,000 55,050	55,050 55,100	1,548 1,550	928 929	58,000 58,050	58,050 58,100	1,713 1,716	1,002 1,003	61,000 61,050	61,050 61,100	1,879 1,882	1,075 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 1,396	860	55,200 55,250	55,250 55,200	1,559	933 934	58,200 58,250	58,250	1,724	1,007	61,200	61,250 61,300	1,890	1,080 1,081
52,250 52,300	52,300 52,350	1,398	861 862	55,300	55,300 55,350	1,561 1,564	935	58,300	58,300 58,350	1,727 1,730	1,008 1,009	61,250 61,300	61,350	1,893 1,896	1,081
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	52,500 52,550	1,407 1,410	866 867	55,450 55,500	55,500 55,550	1,572 1,575	939 940	58,450 58,500	58,500 58,550	1,738 1,741	1,013 1,014	61,450 61,500	61,500 61,550	1,904 1,907	1,086 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 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	52,750 52,800	1,421 1,423	872 873	55,700 55,750	55,750 55,800	1,586 1,589	945 946	58,700 58,750	58,750 58,800	1,752 1,755	1,019 1,020	61,700 61,750	61,750 61,800	1,918 1,921	1,092 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	52,950 53,000	1,432 1,434	877 878	55,900 55,950	55,950 56,000	1,597 1,600	950 951	58,900 58,950	58,950 59,000	1,763 1,766	1,024 1,025	61,900 61,950	61,950 62,000	1,929 1,932	1,097 1,098
02,000	53,000	1,101	0.0	55,555	56,000	1,000	001	50,000	59,000	1 1,700	1,020	01,000	62,000	1,002	1,000
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	53,100 53,150	1,440 1,443	880 882	56,050 56,100	56,100 56,150	1,606 1,608	954 955	59,050 59,100	59,100 59,150	1,771 1,774	1,027 1,029	62,050 62,100	62,100 62,150	1,937 1,940	1,101 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	53,350 53,400	1,454 1,456	886 888	56,300 56,350	56,350 56,400	1,619 1,622	960 961	59,300 59,350	59,350 59,400	1,785 1,788	1,033 1,035	62,300 62,350	62,350 62,400	1,951 1,954	1,107 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	53,550 53,600	1,465 1,468	891 893	56,500 56,550	56,550 56,600	1,631 1,633	965 966	59,500 59,550	59,550 59,600	1,796 1,799	1,038 1,040	62,500 62,550	62,550 62,600	1,962 1,965	1,112 1,113
53,600	53,650	1,470	894	56,600	56,650	1,636	967	59,600	59,650	1,802	1,040	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	1,802	1,041	62,650	62,700	1,970	1,116
53,700	53,750	1,476	896	56,700	56,750	1,642	970	59,700 50,750	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	53,850 53,900	1,481 1,484	899 900	56,800 56.850	56,850 56,900	1,647 1,650	972 973	59,800 59,850	59,850 59,900	1,813 1,816	1,046 1,047	62,800 62.850	62,850 62,900	1,979 1,981	1,119 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 54,000	1,490	902	56,950	57,000 57,000	1,655	976	59,950	60,000	1,821	1,049	62,950	63,000 63,000	1,987	1,123
54,000	54,050	1,492	904	57,000	57,000	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	54,150 54,200	1,498 1,501	906 907	57,100 57,150	57,150 57,200	1,664 1,666	980 981	60,100 60,150	60,150 60,200	1,829 1,832	1,053 1,054	63,100 63,150	63,150 63,200	1,995 1,998	1,127 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	54,350 54,400	1,509 1,512	911 912	57,300 57,350	57,350 57,400	1,675 1,677	984 986	60,300 60,350	60,350 60,400	1,840 1,843	1,058 1,059	63,300 63,350	63,350 63,400	2,006 2,009	1,131 1,133
54,400	54,450	1,512	913	57,400	57,450 57,450	1,680	987	60,400	60,450	1,846	1,060	63,400	63,450	2,009	1,134
54,400 54,450	54,450 54,500	1,514	913	57,400 57,450	57,450 57,500	1,680	988	60,400	60,450 60,500	1,846	1,060	63,450	63,500	2,012	1,134
54,500	54,550 54,600	1,520	916	57,500	57,550 57,600	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	1,689	991	60,550	60,600	1,854	1,064	63,550	63,600	2,020	1,138
54,600 54,650	54,650 54,700	1,526 1,528	918 920	57,600 57,650	57,650 57,700	1,691 1,694	992 993	60,600 60,650	60,650 60,700	1,857 1,860	1,065 1,067	63,600 63,650	63,650 63,700	2,023 2,026	1,139 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	54,850 54,900	1,537 1,539	923 924	57,800 57,850	57,850 57,900	1,702 1,705	997 998	60,800 60,850	60,850 60,900	1,868 1,871	1,070 1,071	63,800 63,850	63,850 63,900	2,034 2,037	1,144 1,145
54,900	54,950 54,950	1,542	926	57,830 57,900	57,950 57,950	1,703	999	60,900	60,950	1,874	1,071	63,900	63,950	2,037	1,145
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

2002 NEW JERSEY TAX TABLE (NJ-1040EZ) – Continued

If Line 21 (New Jers Income) Is		And You Checke Status L	ı d Filing ine —	If Line 21 (New Jerse Income) Is		And You Checked Status L	d Filing ine —	If Line 21 (New Jerse Income) Is	<u> </u>	And You Checke Status L	d Filing ine —	If Line 21 (New Jerse Income) Is -		And You Checke Status L	d Filing ine —
At Least	But Less Than	1	2, 4 or 5	At Least	But Less Than	1	2, 4 or 5	At Least	But Less Than	1	2, 4 or 5	At Least	But Less Than	1	2, 4 or 5
		Your Ta	x Is—			Your Ta	x Is—			Your Ta	x Is—			Your Ta	x Is—
64.000	64,000 64,050	2,045	1 140	67,000	67,000	1 0 011	1,222	70,000	70,000	10070	1,296	73,000	73,000 73,050	2,542	1,401
64,000 64,050	64,100	2,045	1,149 1,150	67,000	67,050 67,100	2,211 2,213	1,222	70,000	70,050 70,100	2,376 2,379	1,298	73,000	73,050 73,100	2,542	1,401
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	64,200 64,250	2,053 2,056	1,152 1,154	67,150 67,200	67,200 67,250	2,219	1,226 1,227	70,150 70,200	70,200 70,250	2,385 2,387	1,301 1,303	73,150 73,200	73,200 73,250	2,550 2,553	1,406
64,250	64,250	2,056	1,154	67,200 67,250	67,250 67,300	2,222	1,227	70,200	70,250	2,387	1,303	73,200	73,250	2,556	1,408 1,410
64,300 64,350	64,350 64,400	2,061 2,064	1,156 1,157	67,300 67,350	67,350 67,400	2,227 2,230	1,229 1,231	70,300 70,350	70,350 70,400	2,393 2,396	1,306 1,308	73,300 73,350	73,350 73,400	2,559 2,561	1,411 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	64,550 64,600	2,073 2,075	1,161 1,162	67,500 67,550	67,550 67,600	2,238 2,241	1,234 1,236	70,500 70,550	70,550 70,600	2,404 2,407	1,313 1,315	73,500 73,550	73,550 73,600	2,570 2,573	1,418 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	64,750 64,800	2,084 2,086	1,166 1,167	67,700 67,750	67,750 67,800	2,249 2,252	1,239 1,240	70,700 70,750	70,750 70,800	2,415 2,418	1,320 1,322	73,700 73,750	73,750 73,800	2,581 2,584	1,425 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	64,900 64,950	2,092 2,095	1,169 1,171	67,850 67,900	67,900 67,950	2,258 2,260	1,243 1,244	70,850 70,900	70,900 70,950	2,423 2,426	1,326 1,327	73,850 73,900	73,900 73,950	2,589 2,592	1,431 1,432
64,950	65,000	2,095	1,171	67,900 67,950	68,000	2,260	1,244	70,900	70,950	2,426	1,327	73,900 73,950	73,950	2,592	1,432
	65,000				68,000				71,000				74,000		
65,000 65,050	65,050 65,100	2,100 2,103	1,173 1,174	68,000 68,050	68,050 68,100	2,266 2,269	1,247 1,248	71,000 71,050	71,050 71,100	2,432 2,434	1,331 1,333	74,000 74,050	74,050 74,100	2,597 2,600	1,436 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	65,250 65,300	2,111 2,114	1,178 1,179	68,200 68,250	68,250 68,300	2,277 2,280	1,252 1,253	71,200 71,250	71,250 71,300	2,443 2,445	1,338 1,340	74,200 74,250	74,250 74,300	2,608 2,611	1,443 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	65,450 65,500	2,122 2,125	1,183 1,184	68,400 68,450	68,450 68,500	2,288 2,291	1,256 1,258	71,400 71,450	71,450 71,500	2,454 2,456	1,345 1,347	74,400 74,450	74,450 74,500	2,619 2,622	1,450 1,452
65,500	65,550	2,128	1,185	68,500	68,550	2,294 2,296	1,259 1,260	71,500	71,550	2,459	1,348	74,500	74,550	2,625	1,453
65,550 65,600	65,600 65,650	2,131 2,133	1,187 1,188	68,550 68,600	68,600 68,650	2,290	1,261	71,550 71,600	71,600 71,650	2,462	1,350 1,352	74,550 74,600	74,600 74,650	2,628 2,631	1,455 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	65,750 65,800	2,139 2,142	1,190 1,191	68,700 68,750	68,750 68,800	2,305 2,307	1,264 1,265	71,700 71,750	71,750 71,800	2,470 2,473	1,355 1,357	74,700 74,750	74,750 74,800	2,636 2,639	1,460 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	65,950 66,000	2,150 2,153	1,195 1,196	68,900 68,950	68,950 69,000	2,316 2,318	1,269 1,270	71,900 71,950	71,950 72,000	2,481 2,484	1,362 1,364	74,900 74,950	74,950 75,000	2,647 2,650	1,467 1,469
	66,000				69,000				72,000				75,000		
66,000	66,050 66,100	2,155	1,198	69,000	69,050	2,321	1,271	72,000	72,050	2,487	1,366	75,000 75,050	75,050 75,100	2,653	1,471
66,050 66,100	66,100 66,150	2,158 2,161	1,199 1,200	69,050 69,100	69,100 69,150	2,324 2,327	1,272 1,274	72,050 72,100	72,100 72,150	2,490 2,492	1,368 1,369	75,050 75,100	75,100 75,150	2,656 2,659	1,473 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	66,250 66,300	2,166 2,169	1,203 1,204	69,200 69,250	69,250 69,300	2,332 2,335	1,276 1,277	72,200 72,250	72,250 72,300	2,498 2,501	1,373 1,375	75,200 75,250	75,250 75,300	2,666 2,669	1,478 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	69,350	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	66,450 66,500	2,177 2,180	1,207 1,209	69,400 69,450	69,450 69,500	2,343 2,346	1,281 1,282	72,400 72,450	72,450 72,500	2,509 2,512	1,380 1,382	75,400 75,450	75,450 75,500	2,678 2,682	1,485 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	66,650 66,700	2,189 2,191	1,212 1,214	69,600 69,650	69,650 69,700	2,354 2,357	1,286 1,287	72,600 72,650	72,650 72,700	2,520 2,523	1,387 1,389	75,600 75,650	75,650 75,700	2,691 2,694	1,492 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	66,850 66,900	2,200 2,202	1,217 1,218	69,800 69,850	69,850 69,900	2,365 2,368	1,291 1,292	72,800 72,850	72,850 72,900	2,531 2,534	1,394 1,396	75,800 75,850	75,850 75,900	2,704 2,707	1,499 1,501
66,900 66,950	66,950 67,000	2,205 2,208	1,220 1,221	69,900 69,950	69,950 70,000	2,371 2,374	1,293 1,294	72,900 72,950	72,950 73,000	2,537 2,539	1,397 1,399	75,900 75,950	75,950 76,000	2,710 2,713	1,502 1,504
	07,000	۷,200	1,661	1 03,330	70,000	L 2,3/4	1,234	12,900	73,000		1,555	10,900	70,000	2,/13	1,504

2002 NEW JERSEY TAX TABLE (NJ-1040EZ) - Continued

If Line 21 (New Jerse Income) Is		And You Checke Status L	u d Filing Line —	If Line 21 (New Jerse Income) Is	_	And You Checked Status L	d Filing ine —	If Line 21 (New Jerse Income) Is	<u> </u>	And You Checke Status L	d Filing ine —	If Line 21 (New Jersey Income) Is -		And You Checke Status L	d Filing ine —
At Least	But Less Than	1	2, 4 or 5	At Least	But Less Than	1	2, 4 or 5	At Least	But Less Than	1	2, 4 or 5	At Least	But Less Than	1	2, 4 or 5
		Your Ta	x Is—			Your Ta	x Is—			Your Ta	ıx Is—			Your Ta	x Is—
76 000	76,000	0.717	1 500	70.000	79,000	1 0 000	1 1 011	90,000	82,000	1 2 000	1 757	05.000	85,000	2 200	1 000
76,000 76,050	76,050 76,100	2,717 2,720	1,506 1,508	79,000 79,050	79,050 79,100	2,908 2,911	1,611 1,613	82,000 82,050	82,050 82,100	3,099 3,102	1,757 1,760	85,000 85,050	85,050 85,100	3,290 3,293	1,923 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	76,250 76,300	2,729 2,732	1,513 1,515	79,200 79,250	79,250 79,300	2,920 2,924	1,618 1,620	82,200 82,250	82,250 82,300	3,111 3,115	1,768 1,771	85,200 85,250	85,250 85,300	3,303 3,306	1,934 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	76,500 76,550	2,745 2,748	1,522 1,523	79,450 79,500	79,500 79,550	2,936 2,939	1,627 1,628	82,450 82,500	82,500 82,550	3,127 3,131	1,782 1,785	85,450 85,500	85,500 85,550	3,319 3,322	1,947 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	76,700 76,750	2,758 2,761	1,529 1,530	79,650 79,700	79,700 79,750	2,949 2,952	1,634 1,635	82,650 82,700	82,700 82,750	3,140 3,143	1,793 1,796	85,650 85,700	85,700 85,750	3,331 3,334	1,959 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	76,950 77,000	2,774 2,777	1,537 1,539	79,900 79,950	79,950 80,000	2,965 2,968	1,642 1,644	82,900 82,950	82,950 83,000	3,156 3,159	1,807 1,809	85,900 85,950	85,950 86,000	3,347 3,350	1,972 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	77,100 77,150	2,783 2,787	1,543 1,544	80,050 80,100	80,100 80,150	2,975 2,978	1,649 1,652	83,050 83,100	83,100 83,150	3,166 3,169	1,815 1,818	86,050 86,100	86,100 86,150	3,357 3,360	1,981 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	77,300 77,350	2,796 2,799	1,550 1,551	80,250 80,300	80,300 80,350	2,987 2,990	1,660 1,663	83,250 83,300	83,300 83,350	3,178 3,182	1,826 1,829	86,250 86,300	86,300 86,350	3,369 3,373	1,992 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	77,500 77,550	2,809 2,812	1,557 1,558	80,450 80,500	80,500 80,550	3,000 3,003	1,671 1,674	83,450 83,500	83,500 83,550	3,191 3,194	1,837 1,840	86,450 86,500	86,500 86,550	3,382 3,385	2,003 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	77,700 77,750	2,822 2,825	1,564 1,565	80,650 80,700	80,700 80,750	3,013 3,016	1,682 1,685	83,650 83,700	83,700 83,750	3,204 3,207	1,848 1,851	86,650 86,700	86,700 86,750	3,395 3,398	2,014 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	2,017
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		86,850	86,900	3,408	2,025
77,900 77,950	77,950 78,000	2,838 2,841	1,572 1,574	80,900 80,950	80,950 81,000	3,029 3,032	1,696 1,699	83,900 83,950	83,950 84,000	3,220 3,223	1,862 1,865	86,900 86,950	86,950 87,000	3,411 3,414	2,028 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 97,050	87,050 87,100	3,417	2,033
78,050 78,100	78,100 78,150	2,847 2,850	1,578 1,579	81,050 81,100	81,100 81,150	3,038 3,041	1,704 1,707	84,050 84,100	84,100 84,150	3,229 3,233	1,870 1,873	87,050 87,100	87,100 87,150	3,420 3,424	2,036 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	78,300 78,350	2,860 2,863	1,585 1,586	81,250 81,300	81,300 81,350	3,051 3,054	1,715 1,718	84,250 84,300	84,300 84,350	3,242 3,245	1,881 1,884	87,250 87,300	87,300 87,350	3,433 3,436	2,047 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	78,500 78,550	2,873 2,876	1,592 1,593	81,450 81,500	81,500 81,550	3,064 3,067	1,726 1,729	84,450 84,500	84,500 84,550	3,255 3,258	1,892 1,895	87,450 87,500	87,500 87,550	3,446 3,449	2,058 2,061
78,550	78,600	2,879	1,595	81,550	81,600	3,070	1,732	84,550	84,600	3,261	1,898	87,550	87,600	3,452	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	78,700 78,750	2,885 2,889	1,599 1,600	81,650 81,700	81,700 81,750	3,076 3,080	1,738 1,740	84,650 84,700	84,700 84,750	3,268 3,271	1,903 1,906	87,650 87,700	87,700 87,750	3,459 3,462	2,069 2,072
78,750 78,750	78,800	2,892	1,600	81,750	81,800	3,083	1,740	84,750	84,800	3,271	1,900	87,750 87,750	87,750 87,800	3,465	2,072
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	78,950 79,000	2,901 2,904	1,607 1,609	81,900 81,950	81,950 82,000	3,092 3,096	1,751 1,754	84,900 84,950	84,950 85,000	3,283 3,287	1,917 1,920	87,900 87,950	87,950 88,000	3,475 3,478	2,083 2,086
	•	-							•			· · · · · · · · · · · · · · · · · · ·	•		

2002 NEW JERSEY TAX TABLE (NJ-1040EZ) - Continued

2002 NE	W JENSE				JEZ) – CO										
If Line 21		And You		If Line 21		And You		If Line 21	-	And You		If Line 21	-	And You	
(New Jerse)	-	Checke		(New Jerse	•	Checked		(New Jerse		Checke		(New Jerse)		Checke	
Income) Is -		Status L		Income) Is -		Status L		Income) Is		Status L		Income) Is -		Status L	
At	But	1	2, 4	At	But	1	2, 4	At	But	1	2, 4	At	But	1	2, 4
Least	Less		or 5	Least	Less		or 5	Least	Less		or 5	Least	Less		or 5
	Than	V To	' '' la		Than	V T	 		Than	V T-	l v la		Than	V To	! ** a
		Your Ta	x is—		04.000	Your Ta	x is—			Your Ta	x is—		0= 000	Your Ta	x is—
	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
00 600	00.650	2.510	0.100		01.650	0.710	0.007	04 600	04.650	2 001	0.450	07.600	07.650	4 000	0.010
88,600 88,650	88,650 88,700	3,519 3,522	2,122 2,124	91,600 91,650	91,650 91,700	3,710 3,713	2,287 2,290	94,600 94,650	94,650 94,700	3,901 3,905	2,453 2,456	97,600 97,650	97,650 97,700	4,092 4,096	2,619 2,622
88,700	88,750	3,526	2,124	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
	•							•					•	1	1
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 89,000	3,538	2,138 2,141	91,900 91,950	91,950 92,000	3,729	2,304 2,307	94,900 94,950	94,950 95,000	3,920 3,924	2,470 2,472	97,900	97,950 98,000	4,112	2,635 2,638
88,950		3,541	2,141	91,950		3,733	2,307	94,950		3,924	2,472	97,950		4,115	2,030
	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	2,177	92,650	92,700	3,777	2,345	95,650	95,700	3,968	2,500	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
		1			•		1	•	•	1		· ·		1	1
89,800 89,850	89,850 89,900	3,596 3,599	2,188 2,191	92,800 92,850	92,850 92,900	3,787 3,790	2,354 2,356	95,800 95,850	95,850 95,900	3,978 3,981	2,519 2,522	98,800 98,850	98,850 98,900	4,169 4,172	2,685 2,688
89,900	89,950	3,602	2,191	92,900	92,950	3,793	2,359	95,900	95,950	3,984	2,525	98,900	98,950	4,172	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	, ,	,
00.000		2 000	0.100	02.000		2 700	0.005	06 000		1 2 001	0.500	00,000		4 100	0.000
90,000 90,050	90,050 90,100	3,608 3,612	2,199 2,202	93,000 93,050	93,050 93,100	3,799 3,803	2,365 2,367	96,000 96,050	96,050	3,991	2,530 2,533	99,000 99,050	99,050 99,100	4,182 4,185	2,696 2,699
90,050 90,100	90,100	3,612	2,202	93,050	93,100 93,150	3,803	2,367	96,050 96,100	96,100 96,150	3,994 3,997	2,533	99,050	99,100 99,150	4,185	2,699
90,150	90,200	3,618	2,204	93,150	93,200	3,809	2,370	96,150	96,200	4,000	2,539	99,150	99,200	4,191	2,702
		1						•						1	
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	90,300	3,624	2,213	93,250	93,300	3,815	2,378 2,381	96,250 96,300	96,300 96,350	4,006	2,544	99,250	99,300 99,350	4,198	2,710
90,300 90,350	90,350 90,400	3,627 3,631	2,215 2,218	93,300 93,350	93,350 93,400	3,819 3,822	2,381	96,300 96,350	96,350 96,400	4,010 4,013	2,547 2,550	99,300 99,350	99,350 99,400	4,201 4,204	2,713 2,715
				· ·			l			1				1	
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 2002

FILING STATUS: Single Table A

		STEP 1	STEP 2	STEP 3	
If Taxable Incon	ne (Line 21) is:	Enter Line 21	Multiply Line 21 by:	Subtract	Your Tax
Over	But not over				
\$ 0	\$20,000		_ × .014 =	\$ 0 =	
\$20,000	\$35,000		_ × .0175 =	\$ 70.00 =	
\$35,000	\$40,000		× .035 =	\$ 682.50 =	
\$40,000	\$75,000		× .05525 =	\$1,492.50 =	
\$75,000	and over		\times .0637 =	\$2,126.25 =	

FILING STATUS: Married, filing joint return Table B

Head of household Qualifying widow(er)

		STEP 1	STEP 2		STEP 3	
If Taxable Incom	ne (Line 21) is:	Enter Line 21	Multiply Line 21 by:		Subtract	Your Tax
Over	But not over					
\$ 0	\$ 20,000		_ × .014 =	= <u></u>	\$ 0 =	
\$ 20,000	\$ 50,000		_ × .0175 =	=	\$ 70.00 =	
\$ 50,000	\$ 70,000		_ × .0245 =	=	\$ 420.00 =	
\$ 70,000	\$ 80,000		_ × .035 =	=	\$1,154.50 =	
\$ 80,000	\$150,000		× .05525 =	=	_ \$2,775.00 =	
\$150,000	and over		× .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 2002 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.

on the World Wide Web...

Visit the New Jersey Division of Taxation Home Page

Many State tax forms and publications are now available on the World Wide Web. Access the Division's home page at:

http://www.state.nj.us/treasury/taxation/

You may also reach us by e-mail at: taxation@tax.state.nj.us

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 609-826-4400 (Touch-tone phones anywhere).
- ♦ 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

IMPORTANT NOTE: Copies of Forms NJ-1040, NJ-1040EZ, and HR-1040 are available on NJ TaxFax and on the Division's Web site for reference only and cannot be used for filing since they must be filed on original forms.

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 over 350 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).

NJ TaxTalk

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

TaxTalk is available 24 hours a day, 7 days a week. Select the 3-digit topic number you want to hear. Then call the Automated Tax Information System from a Touch-tone phone at 1-800-323-4400 within New Jersey, New York, Pennsylvania, Delaware, and Maryland or 609-826-4400 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

- 128 Deceased Taxpayers
- 130 Personal Exemptions
- 132 Dependent Exemptions
- 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

- 154 Pension Income
- 156 Pension Exclusion
- 158 IRA Distributions
- 160 Establishing Your Roth IRA
- 162 Qualified Distributions From a Roth IRA
- 164 Nonqualified Distributions From a Roth IRA

NJ PROPERTY TAX RELIEF PROGRAMS

New Jersey SAVER

- 200 General Information on New Jersey SAVER Rebate
- 202 New Jersey SAVER Frequently Asked Questions
- 204 2001 New Jersey SAVER Paper Application

Homestead Rebate

- 206 General Information on the Homestead Rebate
- 208 Eligibility Requirements
- 210 Determining the Homestead Rebate Amount
- 212 Amending the Homestead Rebate Application
- 214 Available Homestead Rebate Publications

Property Tax Reimbursement Program

- 216 General Information on the Property Tax Reimbursement Program
- 218 Eligibility Requirements
- 220 How to Claim a Property Tax Reimbursement
- 222 Property Tax Reimbursement Frequently Asked Questions

Property Tax Deduction or Credit

- 224 General Information on the Property Tax Deduction or Credit
- 226 Property Tax Deduction and Credit Frequently Asked Questions

PAPERLESS FILING PROGRAMS

New Jersey WebFile

300 NJ WebFile

New Jersey TeleFile Program

302 NJ TeleFile Program

(ELF) Electronic Filing

304 (ELF) Electronic Filing

NJ TAX INFORMATION FOR BUSINESSES

Business Registration

- 400 Registering a Business in New Jersey
- 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

CORPORATIONS & PARTNERSHIPS

Corporations

500 Starting a Corporation

- 502 Filing Responsibilities
- 504 Tax Rates and Accounting Periods
- 506 S Corporation Status

Partnerships

508 Partnership Information

SALES & USE TAX INFORMATION FOR INDIVIDUALS

General Information on Sales and Use Tax for Individuals

600 General Information on Sales and Use Tax for Individuals

Out-of-State Purchases

602 Out-of-State Purchases

Mail Orders and Internet Purchases

604 Mail Orders and Internet Purchases

Home Improvements

606 Home Improvements

Taxability of Leases and Rentals

608 Taxability of Leases and Rentals

OTHER NJ TAX INFORMATION

New Jersey Division of Taxation Regional Offices

- 700 Asbury Park Office
- 702 Camden Office
- 704 Fair Lawn Office
- 706 Newark Office
- 708 Northfield Office
- 710 Somerville Office
- 712 Trenton Office

Other Ways to Contact the Division

714 Other Ways to Contact the Division

Order Forms Through New Jersey TaxFax

716 Order Forms Through New Jersey TaxFax

Taxpayers' Bill of Rights

718 Taxpayers' Bill of Rights

CATCH Program

720 CATCH Program

Inheritance and Estate Tax

722 Inheritance and Estate Tax

Information for Senior Citizens

724 Information for Senior Citizens

A	G	Privacy Act Notification 17
Accounting Method 16	Gubernatorial Elections Fund 26	Property Tax Credit 22-24, 25
Address Label 17	Н	Property Tax Deduction 22-24
Age, Exemption for 17		0
Amended Returns 16	Homestead Rebate 28	Q
Amount of Tax You Owe 26	How to Pay 14	Qualified Investment Fund 21
Archer MSAs 22	I	R
Assembling Your Return 30	Income, Defined 18	Record Keeping 16
Automated Refund Inquiry 43	Interest 16	Refunds 15, 26
В	Interest Income 20	Rounding Off to Whole Dollars 16
Blindness, Exemption for 18	IRA—	S
Breast Cancer Research Fund 3, 26	Contributions 21	Sick Pay 20
Breast Cancer Research Fund 3, 20	Interest 21	•
C	Withdrawals 21	Signatures 27
Capital Gains Distributions 21	K	Social Security Number 17, 25
Children's Trust Fund 3, 26		Social Security Benefits, Taxability of 29
Collection Fees 16	Keogh Plan 21	Statutory Employees 19
Commuter Transportation Benefits 20	Korean Veterans' Memorial Fund 4, 26	Students, Dependents Attending Colleges 18
County/Municipality Code 17, 31-32	L	Т
Credit From 2001 Return 25	Literacy Volunteers of America - New Jersey	Tax
D	Fund 4, 26	Preparers 27
Deceased Taxpayers 16	М	Rate Schedules 42
Dependents 18		Table 33
Direct Deposit 10	Meals, Lodging 19	Withheld 25
Disability, Exemption for 18	Medical Expenses 21	Tax Assistance 43
Dividends 21	Moving Expenses 20	Tax-Exempt Housing 23, 29
Drug Abuse Education Fund 4, 26	Mutual Funds, Reporting Dividends From 21	Taxpayers' Bill of Rights 45
Drug Abuse Education Fund 4, 20	N	TeleFile 5-11
E	NJ-AIDS Services Fund 4, 26	U
Earned Income Tax Credit 26	•	Use Tax 25
Employee Business Expenses 19	0	
Endangered Wildlife Fund 3, 26	Organ and Tissue Donor Awareness Education	U.S.S. NJ Educational Museum Fund 3, 26
Estimated Tax 16, 25	Fund 4 , 2 6	V
Exemptions 17, 21	Overpayment 26	Vietnam Veterans' Memorial Fund 3, 26
Extension of Time to File 14	Р	· ·
F	Penalties—	W
	Early Withdrawal of Savings 20	Wages 18-20
Federal/State Tax Agreement 17	Failure to File 16	Wage and Tax Statement (W-2) 18, 19, 25
Filing Requirements 13	Failure to Pay 16	When to File 14
Filing Status 17	Personal Identification Number (PIN) 5	Where to Send Your Return 15
Fiscal Year 14	Postmark Date 14	Which Form to Use 13
Fraudulent Return 17	1 Obtinuity Date 17	Who Must File 13

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*.