

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY

STATISTICS OF INCOME

2004 Income Tax Returns
Tax Filing Date April 15, 2005

Office of Revenue and Economic Analysis
Fall 2006

**New Jersey Statistics of Income
2004 Income Tax Returns**

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**State of New Jersey
Department of the Treasury**

**NEW JERSEY STATISTICS OF INCOME
2004 Income Tax Returns: Tax Filing Date April 15, 2005**

INTRODUCTION

This report contains individual gross income tax data for Tax Year 2004, complete through February, 2006. The statistics were based on the New Jersey Division of Taxation's Gross Income Tax file for Tax Year 2004, which contains records of the tax transactions in almost 4.05 Million individual gross income tax accounts.

The report includes data on resident and non-resident taxpayers. For Tax Year 2004 the total number of individual tax returns increased by 42,000 or 1.0%.

Total gross income increased \$52.9 Billion, or 17.0%, from \$311.5 Billion to \$364.3 Billion. Total tax liability increased \$1.76 Billion, or 27.5% from \$6.414 Billion to \$8.178 Billion. This large increase was, in large part, the result of a new tax bracket for taxable income over \$500,000 which increased the marginal tax rate from 6.37% to 8.97%.

In tax year 2004 the minimum filing threshold for married filing jointly, household heads and surviving spouses was \$20,000. It was \$10,000 for married filing separately and single filers. The amount of retirement income that can be excluded from gross income was \$20,000 for joint filers, \$10,000 for married filing separately filers, and \$15,000 for individual filers.

The Property Tax Deduction/Credit program allowed eligible homeowners and tenants to deduct 100% of their property tax up to a limit of \$10,000 (minimum benefit \$50.00). For tenants 18% of rent due and paid during the year is deemed to be property taxes paid. For tax year 2004, this program resulted in a tax decrease of \$398.9 Million, up \$38.9 Million or 10.8% from Tax Year 2003.

An Earned Income Tax Credit based on a percentage of the Federal credit went into effect in Tax Year 2000 for taxpayers with an eligible dependent and gross income under \$20,000. For Tax Year 2004, it was 20% of the Federal credit. Over 206,600 households claimed the credit for a total of \$111.9 million.

Full Year Resident Filers

In order to provide consistency across years for the maximum amount of data, most of the information in this report deals with tax returns filed by those who were residents of New Jersey for all of 2004. The number of these taxpayers increased by 18,500 (0.5%), from 2003 levels.

Both income and tax liability are highly concentrated. In Tax Year 2004, 79.4% of the tax payment came from 17.3% of the returns that reported at least \$100,000 in gross income. These returns accounted for 58.8% percent of all

income reported. The 1% of taxpayers in the highest bracket with incomes over \$500,000 reported 18.8% of the income and paid 37.0% of the total tax. This group of 35,000 taxpayers (2004) had the strongest growth in filers (25.0%) and reported income (36.9%)

Total gross income increased by 9.3% to \$247.3 Billion, while total tax liability increased by 25.8% to \$7.1 Billion. Taxpayers with incomes under \$100,000 had tax increases ranging from 0.4% to 3.4%. Taxpayers with incomes between \$100,000 and \$500,000 had tax increases ranging between 8.0% and 13.8%. Taxpayers reporting at least \$500,000 had a 78.3% tax increase primarily as a result of the new bracket and rate.

Wage income increased by 5.3% between 2003 and 2004. Net profits from business and distributive shares of partnership income increased by 10.5% and 39.0%, respectively. Income from Subchapter-S Corporations increased 33% and net capital gains income grew 46.7%. Interest income declined by 6.3% and dividend income increased by 22.9%.

This report is divided into 3 sections. Section 1 concerns itself with overall summary information. Section 2 is divided into 6 chapters that contain summary tables as well as tables of detailed aggregate statistics by size of income on full-year resident income tax returns for the entire state. Data from non-resident returns are presented in Chapter 6. Section 3 (Appendix) provides an explanation of the terms used in the tables, explains the filing requirements, and details the sources and limitations of the data. Internet links to the 2004 tax forms and instruction packets on the Division of Taxation website are included.

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table A. Full Year Resident Gross Income Tax Summary

Item	Taxable Returns		Non-taxable Returns		All Returns		Percent of Total Income		
	Number 000s	Amount \$000s	Number 000s	Amount \$000s	Number 000s	Amount \$000s	Taxable	Non- taxable	Total
Gross Income:									
Employee Compensation	2,401.8	178,314,900	680.4	9,799,669	3,082.2	188,114,569	71.8%	3.9%	75.8%
Interest	1,502.8	2,718,849	388.6	486,088	1,891.4	3,204,937	1.1%	0.2%	1.3%
Dividends	916.9	4,007,753	237.0	410,854	1,153.9	4,418,608	1.6%	0.2%	1.8%
Other	1,064.7	<u>50,757,131</u>	293.9	<u>1,695,066</u>	1,358.6	<u>52,452,197</u>	20.5%	0.7%	21.1%
Total Income	2,610.6	235,798,634	959.9	12,391,678	3,570.5	248,190,311	95.0%	5.0%	100.0%
Other Retirement Exclusion	24.6	255,221	119.2	803,484	143.8	1,058,705	0.1%	0.3%	0.4%
Excess Retirement Exclusion	0.0	<u>0</u>	45.3	<u>213,305</u>	45.3	<u>213,305</u>	0.0%	0.1%	0.1%
Gross Income	2,610.6	235,543,413	987.7	11,801,499	3,598.3	247,344,912	94.9%	4.8%	99.7%
Exemptions:	2,610.6	7,511,440	987.7	2,224,344	3,598.3	9,795,008	3.0%	0.9%	3.9%
Regular	2,610.6	3,858,322	987.7	1,196,392	3,598.3	5,054,714	1.6%	0.5%	2.0%
Aged	248.7	333,873	233.2	317,237	481.9	651,110	0.1%	0.1%	0.3%
Blind or Disabled	39.8	40,656	36.6	38,502	76.4	79,158	0.0%	0.0%	0.0%
Dependent Children	1,065.1	2,871,606	273.5	658,256	1,338.6	3,529,862	1.2%	0.3%	1.4%
Other Dependents	117.1	223,661	31.8	58,076	148.9	281,736	0.1%	0.0%	0.1%
Dependent College Student	153.9	183,322	13.1	15,106	167.0	198,428	0.1%	0.0%	0.1%
Deductions:	919.9	4,306,322	99.2	516,640	1,019.1	4,822,962	1.7%	0.2%	1.9%
Unreimbursed Medical Expenses	905.5	3,921,802	98.6	503,359	1,004.1	4,425,161	1.6%	0.2%	1.8%
Alimony Paid	22.3	377,833	1.2	11,449	23.5	389,282	0.2%	0.0%	0.2%
Qualified Conservation Contribution	1.1	6,686	0.2	1,833	1.3	8,519	0.0%	0.0%	0.0%
Excess Exemptions and Deductions	23.8	167,138	348.1	1,094,716	372.0	1,261,854	0.1%	0.4%	0.5%
Taxable Income	2,610.6	223,725,651	768.7	9,515,227	3,379.3	233,240,878	90.1%	3.8%	94.0%
Property Tax Deduction	1,445.8	8,015,812	5.4	37,483	1,451.2	8,053,295	3.2%	0.0%	3.2%
New Jersey Taxable Income	2,610.6	<u>215,709,840</u>	764.6	<u>9,485,045</u>	3,375.2	<u>225,194,884</u>	86.9%	3.8%	90.7%
Tax Before Credits	2,610.6	8,728,801	764.6	216,869	3,375.2	8,945,670	3.5%	0.1%	3.6%
Other Credits	300.5	1,602,859	76.2	157,945	376.7	1,760,804	0.6%	0.1%	0.7%
Net Variance	2,610.6	(2)	746.1	0	3,356.7	(1)	0.0%	0.0%	0.0%
Property Tax Credit	526.3	26,143	83.0	4,111	609.3	30,254	0.0%	0.0%	0.0%
Earned Income Credit	0.0	<u>2</u>	273.3	<u>111,855</u>	273.3	<u>111,857</u>	0.0%	0.0%	0.0%
Net Charged Tax	2,610.6	7,099,795	0.0	0	2,610.6	7,099,795	2.9%	0.0%	2.9%

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table B. Full Year Taxable Returns Summary

NJ Taxable Income	Number of Returns 000s	Gross Net Charged Income \$000s	Tax \$000s	Percent Distribution			Effective Tax Rate
				Number of Returns	Gross Income	Net Charged Tax	
at most 10,000	82.3	\$1,312,541	\$0	3.2%	0.6%	0.0%	0.0%
10,000 < 20,000	346.6	6,911,004	37,658	13.3%	2.9%	0.5%	0.5%
20,000 < 30,000	373.3	11,095,142	101,374	14.3%	4.7%	1.4%	0.9%
30,000 < 35,000	165.3	6,233,587	64,140	6.3%	2.6%	0.9%	1.0%
35,000 < 40,000	154.6	6,647,049	72,037	5.9%	2.8%	1.0%	1.1%
40,000 < 50,000	259.1	13,217,504	174,714	9.9%	5.6%	2.5%	1.3%
50,000 < 60,000	198.9	12,339,913	190,309	7.6%	5.2%	2.7%	1.5%
60,000 < 70,000	164.7	12,022,957	195,055	6.3%	5.1%	2.7%	1.6%
70,000 < 75,000	73.4	5,956,020	100,977	2.8%	2.5%	1.4%	1.7%
75,000 < 80,000	67.6	5,839,501	101,930	2.6%	2.5%	1.4%	1.7%
80,000 < 90,000	117.5	11,077,927	211,063	4.5%	4.7%	3.0%	1.9%
90,000 < 100,000	96.0	10,056,606	215,484	3.7%	4.3%	3.0%	2.1%
100,000 < 150,000	266.6	35,136,198	976,954	10.2%	14.9%	13.8%	2.8%
150,000 < 200,000	101.2	18,579,865	653,447	3.9%	7.9%	9.2%	3.5%
200,000 < 250,000	45.9	10,802,891	420,093	1.8%	4.6%	5.9%	3.9%
250,000 < 500,000	64.5	22,718,913	954,120	2.5%	9.6%	13.4%	4.2%
500,000 < 1,000,000	21.7	15,075,874	729,066	0.8%	6.4%	10.3%	4.8%
1,000,000 < 3,000,000	9.4	14,992,515	867,756	0.4%	6.4%	12.2%	5.8%
at least 3,000,000	2.2	15,527,406	1,033,617	0.1%	6.6%	14.6%	6.7%
Totals	2,610.6	235,543,413	7,099,795	100.0%	100.0%	100.0%	3.0%

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table C. Summary by Return Type

Item	Full-year Resident	Part-year Resident	Non-Resident	Fiduciary	All Returns
Returns	3,598	94	291	66	4,049
Gross Income: (\$000s)					
Employee Compensation	188,114,569	3,556,367			191,670,936
Interest	3,204,937	40,798		900,059	4,145,794
Dividends	4,418,608	54,020		698,492	5,171,119
Other	52,452,197	806,520		5,790,757	59,049,474
Total Income (\$000s)	\$248,190,311	\$4,457,705	\$107,488,565	\$7,389,307	\$367,525,888
Other Retirement Exclusion	1,058,705	9,793	35,801		1,104,299
Excess Retirement Exclusion	213,305	2,096	2,050		217,451
Fiduciary Commissions				2,361,041	2,361,041
Gross Income	247,344,912	4,450,009	107,454,813	5,089,331	364,339,065
Exemptions: (\$000s)	\$9,795,008	\$112,218	\$803,376		\$10,710,602
Regular	5,054,714	66,759	430,938	62,775	5,615,186
Aged	651,110	4,307	33,065		688,482
Blind or Disabled	79,158	618	1,646		81,423
Dependent Children	3,529,862	36,568	307,704		3,874,134
Other Dependents	281,736	2,751	21,145		305,632
Dependent College Student	198,428	1,215	8,878		208,521
Deductions: (\$000s)	\$4,822,962	\$49,843	\$466,418		\$5,339,223
Unreimbursed Medical Expenses	4,425,161	43,537	344,424		4,813,122
Alimony Paid	389,282	6,242	61,881		457,405
Qualified Conservation Contribution	8,519	64	2,065		10,648
Excess Exemptions and Deductions	1,261,854	20,376	1,279,732	51,964	2,613,926
Taxable Income	233,240,878	4,298,338	106,230,960	5,034,286	348,804,463
Property Tax Deduction	8,053,295	67,699			8,120,994
New Jersey Taxable Income (\$000s)	\$225,194,884	\$4,230,752	\$106,230,960	\$5,034,286	\$340,690,884
Tax Before Credits	8,945,670	161,593	754,804	214,276	10,076,343
Other Credits	1,760,804	40,526			1,801,330
Net Variance	(1)	0	0	0	(1)
Charged Tax	7,126,669	118,996	750,862	208,494	8,205,021
Property Tax Credit	30,254	405			30,659
Earned Income Credit	111,857	816			112,673
Credits - Estates and Trusts				6,858	6,858
Net Charged Tax (\$000s)	\$7,099,795	\$118,721	\$750,862	\$201,636	\$8,171,014

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table D Tax Payment Analysis Summary- All Returns (\$000s)

Item	Full-year Resident	Part-year Resident	Non-Resident	Fiduciary	All Returns
Withholdings	5,159,365	101,786	464,666		5,725,817
Estimated Payments and Credits	1,590,494	28,697	301,517	74,095	1,994,802
Other Payments to Date	1,231,364	23,740	139,472	31,109	1,425,685
Refunds	1,052,012	36,071	141,641	10,628	1,240,352
Credits Approved	240,088	6,906	55,830	20,066	322,889
Dedicated Contributions	277	6	27		309
Net Receivables	410,949	7,482	42,705	127,126	588,262
Net Collections	7,099,795	118,721	750,862	201,636	8,171,014

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table E Full Year Resident Gross Income Tax Summary 2000 - 2004
Current Dollars (\$000,000s)

Item	2000	2001	2002	2003	2004	% change '03-'04
Gross Income	236,856	226,322	220,140	226,368	247,345	9.3%
Employee Compensation	171,114	175,071	174,455	178,693	188,115	5.3%
Interest	5,492	5,505	4,077	3,421	3,205	-6.3%
Dividends	5,438	4,190	3,976	3,596	4,419	22.9%
Other Income	55,651	42,489	38,579	41,586	52,452	26.1%
S-Corporation Income	7,468	7,009	6,079	6,137	8,179	33.3%
Net Profits	8,100	8,196	8,369	8,825	9,751	10.5%
Net Capital Gains	18,661	7,516	5,652	7,244	10,628	46.7%
Pensions and Annuities	8,340	7,733	7,469	7,438	8,138	9.4%
Partnership Shares	9,033	8,118	7,236	8,254	11,471	39.0%
Misc. Income	4,049	2,143	1,974	3,688	2,231	-39.5%
Net Other Retirement Income Exclusion	840	1,158	1,184	928	845	-8.9%
Exemptions	9,380	9,481	9,699	9,772	9,795	0.2%
Regular	4,919	4,949	5,026	5,040	5,055	0.3%
Aged	722	704	694	668	651	-2.5%
Blind or Disabled	80	78	79	79	79	0.7%
Dependent Children	3,249	3,332	3,450	3,525	3,530	0.1%
Other Dependents	236	244	268	267	282	5.6%
Dependent College Student	175	174	183	194	198	2.3%
Deductions	3,506	3,879	4,002	4,351	4,823	10.8%
Unreimbursed Medical Expenses	3,202	3,325	3,640	3,970	4,425	11.5%
Alimony, Separate Maintenance Payments	304	347	341	357	389	9.2%
Qualified Conservation Contribution	87	207	21	24	9	-65.1%
Excess Exemptions and Deductions	475	1,351	1,289	1,299	1,262	-2.9%
Taxable Income	224,358	213,540	207,022	212,827	233,241	9.6%
Property Tax Deductions	6,182	6,450	6,891	7,444	8,053	8.2%
New Jersey Taxable Income	218,176	207,093	200,135	205,389	225,195	9.6%
Tax before Credits	8,074	7,341	6,864	7,116	8,946	25.7%
Other Credit	1,513	1,542	1,364	1,383	1,761	27.3%
Property Tax Credit	39	35	35	34	30	-12.1%
Earned Income Credit	45	73	97	114	112	-1.8%
Net Charged Tax	6,478	5,691	5,368	5,643	7,100	25.8%
Taxes Withheld	4,455	4,460	4,512	4,691	5,159	10.0%
Refunds Issued	758	921	959	34	1,052	2978.5%
Credits Approved	248	284	159	174	240	37.9%

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 1.1a Income Sources by Filing Status, Age: Amounts (\$000s)

	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	247,344,912	188,114,569	3,204,937	4,418,608	52,452,197	1,058,705	213,305
Taxable Returns	235,543,413	178,314,900	2,718,849	4,007,753	50,757,131	255,221	0
Non-taxable returns	11,801,499	9,799,669	486,088	410,854	1,695,066	803,484	213,305
Seniors	22,730,342	7,580,175	1,580,819	2,121,753	12,243,592	999,612	203,615
Taxable Returns	21,357,139	7,113,625	1,173,478	1,789,072	11,514,127	233,163	0
Non-taxable returns	1,373,202	466,550	407,340	332,682	729,465	766,449	203,615
Non-seniors	224,614,570	180,534,394	1,624,119	2,296,854	40,208,605	59,093	9,691
Taxable Returns	214,186,273	171,201,276	1,545,371	2,218,681	39,243,003	22,058	0
Non-taxable returns	10,428,297	9,333,119	78,748	78,173	965,602	37,035	9,691
All Returns	247,344,912	188,114,569	3,204,937	4,418,608	52,452,197	1,058,705	213,305
Taxable Returns	235,543,413	178,314,900	2,718,849	4,007,753	50,757,131	255,221	0
Non-taxable returns	11,801,499	9,799,669	486,088	410,854	1,695,066	803,484	213,305
Single	49,177,364	38,732,137	954,994	1,231,757	8,752,536	638,918	144,857
Taxable Returns	45,347,290	35,503,168	715,602	1,006,222	8,270,619	148,320	0
Non-taxable returns	3,830,073	3,228,970	239,392	225,535	481,917	490,597	144,857
Married, Joint	173,863,428	128,760,777	2,075,028	2,982,695	40,364,450	376,306	56,784
Taxable Returns	169,171,970	125,080,040	1,853,497	2,817,107	39,519,822	98,497	0
Non-taxable returns	4,691,458	3,680,737	221,531	165,587	844,628	277,810	56,784
Married, Separate	3,635,750	2,541,290	51,576	57,985	990,845	9,723	3,777
Taxable Returns	3,481,691	2,404,952	48,891	55,559	974,845	2,556	0
Non-taxable returns	154,059	136,338	2,685	2,426	16,000	7,167	3,777
Head-of-Household	20,455,206	17,939,028	114,033	139,387	2,287,768	32,449	7,440
Taxable Returns	17,344,677	15,194,935	93,142	122,845	1,939,410	5,654	0
Non-taxable returns	3,110,529	2,744,092	20,891	16,542	348,358	26,794	7,440
Qualifying Spouse	213,164	141,337	9,307	6,784	56,599	1,309	447
Taxable Returns	197,785	131,805	7,717	6,020	52,436	194	0
Non-taxable returns	15,379	9,532	1,590	763	4,163	1,116	447

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 1.1b Income Sources by Filing Status, Age: Returns (000s)

	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	3,598.3	3,082.2	1,891.4	1,153.9	1,358.6	143.8	45.3
Taxable Returns	2,610.6	2,401.8	1,502.8	916.9	1,064.7	24.6	0.0
Non-Taxable Returns	987.7	680.4	388.6	237.0	293.9	119.2	45.3
Seniors	481.9	187.5	410.6	293.2	316.0	135.8	43.4
Taxable Returns	248.7	136.0	218.3	167.7	191.4	22.3	0.0
Non-Taxable Returns	233.2	51.5	192.3	125.6	124.7	113.5	43.4
Non-seniors	3,116.4	2,894.7	1,480.8	860.7	1,042.5	8.0	2.0
Taxable Returns	2,361.9	2,265.8	1,284.5	749.2	873.3	2.3	0.0
Non-Taxable Returns	754.5	628.9	196.3	111.4	169.2	5.7	2.0
All Returns	3,598.3	3,082.2	1,891.4	1,153.9	1,358.6	143.8	45.3
Taxable Returns	2,610.6	2,401.8	1,502.8	916.9	1,064.7	24.6	0.0
Non-Taxable Returns	987.7	680.4	388.6	237.0	293.9	119.2	45.3
Single	1,506.6	1,229.8	665.4	399.6	435.1	89.1	30.5
Taxable Returns	965.7	863.9	450.5	256.7	297.0	15.1	0.0
Non-Taxable Returns	540.9	365.9	214.9	143.0	138.1	74.0	30.5
Married, Joint	1,456.4	1,270.6	1,054.3	679.7	775.1	48.1	12.4
Taxable Returns	1,247.7	1,157.6	917.8	599.8	671.1	8.5	0.0
Non-Taxable Returns	208.7	113.0	136.5	79.9	104.0	39.6	12.4
Married, Separate	57.9	48.8	25.5	13.5	19.4	1.5	0.6
Taxable Returns	48.1	43.2	21.9	11.7	16.2	0.4	0.0
Non-Taxable Returns	9.8	5.6	3.6	1.8	3.2	1.1	0.6
Head-of-Household	573.1	530.0	143.2	59.4	126.9	4.9	1.7
Taxable Returns	346.7	334.9	110.7	47.5	79.0	0.6	0.0
Non-Taxable Returns	226.4	195.1	32.5	11.9	47.9	4.3	1.7
Qualifying Spouse	4.3	2.9	2.9	1.6	2.1	0.2	0.1
Taxable Returns	2.5	2.1	1.9	1.1	1.4	0.0	0.0
Non-Taxable Returns	1.9	0.7	1.1	0.5	0.7	0.2	0.1

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 1.2a Other Income Detail by Filing Status, Age: Amounts (\$000s)

	Net Business Profit	Net Capital Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Net Gambling	Alimony Received	Misc Income
All Returns	9,751,241	10,627,750	8,137,604	11,471,236	8,178,862	1,476,454	217,494	360,974	2,230,582
Taxable Returns	9,105,745	10,429,151	7,626,097	11,399,736	8,134,557	1,369,407	201,256	339,371	2,151,810
Non-taxable returns	645,496	198,599	511,508	71,500	44,304	107,047	16,238	21,603	78,772
Seniors	877,948	3,265,449	3,908,025	1,662,837	1,175,316	513,782	32,673	28,805	778,757
Taxable Returns	828,586	3,136,582	3,509,170	1,649,717	1,169,942	437,532	23,318	21,126	738,154
Non-taxable returns	49,362	128,867	398,855	13,119	5,374	76,250	9,355	7,679	40,603
Non-seniors	8,873,292	7,362,301	4,229,579	9,808,400	7,003,545	962,672	184,822	332,169	1,451,825
Taxable Returns	8,277,159	7,292,569	4,116,926	9,750,019	6,964,615	931,875	177,939	318,245	1,413,656
Non-taxable returns	596,133	69,731	112,653	58,381	38,931	30,797	6,883	13,924	38,169
All Returns	9,751,241	10,627,750	8,137,604	11,471,236	8,178,862	1,476,454	217,494	360,974	2,230,582
Taxable Returns	9,105,745	10,429,151	7,626,097	11,399,736	8,134,557	1,369,407	201,256	339,371	2,151,810
Non-taxable returns	645,496	198,599	511,508	71,500	44,304	107,047	16,238	21,603	78,772
Single	1,451,727	2,111,750	2,109,698	1,078,998	940,242	257,953	31,294	136,107	634,767
Taxable Returns	1,324,656	2,010,723	1,972,138	1,064,115	932,980	219,554	26,142	125,962	594,349
Non-taxable returns	127,071	101,026	137,560	14,883	7,262	38,400	5,152	10,145	40,418
Married, Joint	7,473,123	7,932,611	5,427,498	9,930,929	6,849,089	1,131,019	172,657	4,654	1,442,870
Taxable Returns	7,206,680	7,845,565	5,117,965	9,880,883	6,815,051	1,071,611	164,162	4,421	1,413,483
Non-taxable returns	266,443	87,046	309,533	50,046	34,038	59,408	8,495	233	29,386
Married, Separate	159,842	228,150	103,425	237,410	171,343	24,271	1,279	3,221	61,903
Taxable Returns	152,806	226,814	99,559	236,454	170,634	23,306	1,103	3,059	61,110
Non-taxable returns	7,036	1,336	3,867	956	708	965	176	162	793
Head-of-Household	659,320	343,576	477,959	217,025	215,267	61,184	12,198	216,589	84,649
Taxable Returns	415,196	334,718	419,810	211,455	212,974	53,093	9,813	205,581	76,769
Non-taxable returns	244,124	8,858	58,149	5,570	2,293	8,091	2,385	11,008	7,880
Qualifying Spouse	7,228	11,663	19,024	6,875	2,921	2,026	65	403	6,393
Taxable Returns	6,406	11,331	16,626	6,829	2,918	1,843	36	348	6,098
Non-taxable returns	822	332	2,398	45	3	184	29	55	294

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 1.2b Other Income Detail by Filing Status, Age: Returns (000s)

	Net Business Profit	Net Capital Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Net Gambling	Alimony Received	Misc Income
All Returns	386.6	519.6	465.7	110.1	78.3	104.6	20.0	19.5	157.6
Taxable Returns	292.8	423.9	379.3	101.5	74.8	84.0	14.7	16.6	133.4
Non-taxable returns	93.8	95.6	86.3	8.5	3.5	20.5	5.3	3.0	24.2
Seniors	36.7	138.9	184.8	23.5	8.8	33.8	5.8	2.2	38.4
Taxable Returns	26.4	89.9	123.3	19.8	8.1	20.1	2.8	1.3	27.2
Non-taxable returns	10.2	49.0	61.5	3.7	0.7	13.7	3.0	1.0	11.2
Non-seniors	350.0	380.7	280.8	86.6	69.5	70.8	14.2	17.3	119.2
Taxable Returns	266.4	334.0	256.0	81.7	66.7	63.9	11.9	15.3	106.2
Non-taxable returns	83.6	46.6	24.8	4.8	2.8	6.8	2.3	2.0	13.0
All Returns	386.6	519.6	465.7	110.1	78.3	104.6	20.0	19.5	157.6
Taxable Returns	292.8	423.9	379.3	101.5	74.8	84.0	14.7	16.6	133.4
Non-taxable returns	93.8	95.6	86.3	8.5	3.5	20.5	5.3	3.0	24.2
Single	94.0	182.5	145.2	23.5	11.9	26.0	6.3	8.2	50.1
Taxable Returns	61.9	121.4	113.3	19.2	10.8	17.7	4.4	6.9	37.0
Non-taxable returns	32.1	61.1	31.9	4.2	1.1	8.3	1.9	1.4	13.1
Married, Joint	240.1	305.4	269.8	81.3	62.2	70.5	10.7	0.5	95.3
Taxable Returns	209.2	275.9	227.7	77.6	60.2	60.6	8.2	0.4	86.9
Non-taxable returns	30.9	29.5	42.0	3.7	2.0	10.0	2.5	0.1	8.4
Married, Separate	6.2	5.9	6.3	1.5	1.1	1.5	0.3	0.2	2.1
Taxable Returns	4.7	5.3	5.5	1.4	1.0	1.2	0.3	0.2	1.9
Non-taxable returns	1.5	0.6	0.8	0.1	0.1	0.2	0.1	0.0	0.3
Head-of-Household	46.1	25.1	43.3	3.7	3.0	6.4	2.7	10.6	9.8
Taxable Returns	16.9	20.8	32.1	3.2	2.7	4.4	1.8	9.1	7.4
Non-taxable returns	29.2	4.3	11.2	0.5	0.3	2.0	0.9	1.5	2.4
Qualifying Spouse	0.3	0.7	1.1	0.1	0.1	0.1	0.0	0.0	0.3
Taxable Returns	0.2	0.6	0.8	0.1	0.1	0.1	0.0	0.0	0.2
Non-taxable returns	0.1	0.1	0.4	0.0	0.0	0.0	0.0	0.0	0.1

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 1.3 Income Sources as Percent of Total Income by Filing Status, Age

All Full-year Resident Taxpayers

Income Source	Number of Returns (000's)	Amount (\$000s)	Percent Total Income
Employee Compensation	3,082.2	188,114,569	75.8%
Interest	1,891.4	3,204,937	1.3%
Dividends	1,153.9	4,418,608	1.8%
Other Income	1,358.6	52,452,197	21.1%
Total Income	3,570.5	248,190,311	100.0%
Less Retirement Exclusion	143.8	1,058,705	0.4%
Gross Income	3,598.3	247,344,912	99.7%
Other Income	78.3	8,178,862	3.3%
S-Corporation Income	386.6	9,751,241	3.9%
Net Business Profits	519.6	10,627,750	4.3%
Net Capital Gains	465.7	8,137,604	3.3%
Pensions and Annuities	110.1	11,471,236	4.6%
Partnership Income	104.6	1,476,454	0.6%
Rental Income	20.0	217,494	0.1%
Net Gambling Income	19.5	360,974	0.1%
Alimony Received	157.6	2,230,582	0.9%
Other			
Total Other Income	1,358.6	52,452,197	21.1%

Returns with at least One Filer 65+

Income Source	Number of Returns (000's)	Amount (\$000s)	Percent Total Income
Employee Compensation	187.5	7,580,175	32.2%
Interest	410.6	1,580,819	6.7%
Dividends	293.2	2,121,753	9.0%
Other Income	316.0	12,243,592	52.0%
Total Income	471.9	23,526,339	100.0%
Less Retirement Exclusion	135.8	999,612	4.2%
Gross Income	481.9	22,730,342	96.6%
Other Income			
S-Corporation Income	8.8	1,175,316	5.0%
Net Business Profits	36.7	877,948	3.7%
Net Capital Gains	138.9	3,265,449	13.9%
Pensions and Annuities	184.8	3,908,025	16.6%
Partnership Income	23.5	1,662,837	7.1%
Rental Income	33.8	513,782	2.2%
Net Gambling Income	5.8	32,673	0.1%
Alimony Received	2.2	28,805	0.1%
Other	38.4	778,757	3.3%
Total Other Income	316.0	12,243,592	52.0%

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 1.4 Gross Income Distribution by Filing Status, Age

All Full-year Resident Returns

Gross Income	Returns (000s)	Gross Income Amount (\$000s)	Percent of Total:		Gross Income Average
			Returns	Amount	
at most 10,000	690.5	2,827,365	19%	1%	4,095
10,000 < 20,000	462.3	6,857,915	13%	3%	14,836
20,000 < 35,000	566.4	15,411,240	16%	6%	27,208
35,000 < 50,000	444.6	18,743,984	12%	8%	42,159
50,000 < 75,000	486.6	29,928,307	14%	12%	61,509
75,000 < 100,000	325.6	28,213,597	9%	11%	86,648
100,000 < 200,000	457.9	61,760,788	13%	25%	134,873
200,000 < 250,000	55.5	12,329,933	2%	5%	222,117
250,000 < 500,000	74.0	24,825,820	2%	10%	335,602
at least 500,000	35.0	46,445,962	1%	19%	1,328,508
Total	3,598.3	247,344,912	100%	100%	68,739

Full-year Resident Returns with at least one Filer 65+

Gross Income	Returns (000s)	Gross Income Amount (\$000s)	Percent of Total:		Gross Income Average
			Returns	Amount	
at most 10,000	182.6	476,636	38%	2%	2,610
10,000 < 20,000	77.1	1,133,634	16%	5%	14,697
20,000 < 35,000	74.1	1,989,397	15%	9%	26,848
35,000 < 50,000	45.4	1,902,644	9%	8%	41,903
50,000 < 75,000	40.1	2,444,353	8%	11%	60,896
75,000 < 100,000	20.6	1,779,129	4%	8%	86,223
100,000 < 200,000	26.5	3,604,912	5%	16%	136,075
200,000 < 250,000	4.3	949,062	1%	4%	222,889
250,000 < 500,000	6.9	2,371,692	1%	10%	341,595
at least 500,000	4.2	6,078,883	1%	27%	1,443,572
Total	481.9	22,730,342	100%	100%	47,165

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 1.5 Gross Income Component By Gross Income Level: Amounts (\$000s)

Gross Income	Employee Compensation	Interest	Dividends	Other	Total Income	Retirement Exclusion
at most 10,000	2,050,551	339,593	276,371	678,704	3,345,220	731,159
10,000 < 20,000	5,247,165	213,519	201,348	1,299,165	6,961,197	103,283
20,000 < 35,000	12,790,676	276,764	279,539	2,140,183	15,487,161	75,922
35,000 < 50,000	16,138,168	234,302	252,589	2,160,905	18,785,964	41,980
50,000 < 75,000	25,928,230	312,699	352,631	3,370,552	29,964,112	35,804
75,000 < 100,000	24,732,507	240,502	297,433	2,962,488	28,232,930	19,333
100,000 < 200,000	52,591,380	522,933	737,314	7,938,435	61,790,062	29,274
200,000 < 250,000	9,495,960	124,265	209,576	2,506,145	12,335,945	6,012
250,000 < 500,000	16,822,185	291,342	537,478	7,185,324	24,836,329	10,508
at least 500,000	22,317,748	649,019	1,274,329	22,210,297	46,451,392	5,430
Total	188,114,569	3,204,937	4,418,608	52,452,197	248,190,311	1,058,705

Gross Income Component By Gross Income Level: Returns (000s)

Gross Income	Employee Compensation	Interest	Dividends	Other	Total Income	Retirement Exclusion
at most 10,000	434.6	274.7	177.8	195.7	662.6	111.9
10,000 < 20,000	378.8	144.2	79.9	143.6	462.3	11.2
20,000 < 35,000	500.9	203.5	102.7	162.8	566.4	7.7
35,000 < 50,000	410.4	210.5	103.6	140.4	444.6	4.0
50,000 < 75,000	458.2	293.9	155.8	188.7	486.6	3.3
75,000 < 100,000	311.8	233.8	136.4	145.8	325.6	1.7
100,000 < 200,000	438.7	378.5	263.5	252.2	457.9	2.4
200,000 < 250,000	51.8	50.1	41.9	39.1	55.5	0.5
250,000 < 500,000	66.9	68.5	60.7	58.8	74.0	0.8
at least 500,000	30.1	33.7	31.6	31.6	35.0	0.4
Total	3,082.2	1,891.4	1,153.9	1,358.6	3,570.5	143.8

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 1.6 Components of Other Income By Gross Income Level: Amounts (\$000s)

Gross Income	S-Corporation	Net Business Profits	Net Capital Gains	Pensions and Annuities	Partnership Income	Rental Income	Net Gambling	Alimony Received	Other Income
at most 10,000	4,172	238,366	114,408	184,303	12,487	63,510	8,666	10,022	42,770
10,000 < 20,000	15,841	516,811	106,549	500,359	33,556	46,992	7,609	20,124	51,324
20,000 < 35,000	45,048	659,504	173,940	982,690	74,796	69,025	10,684	45,711	78,786
35,000 < 50,000	68,402	559,095	197,703	1,019,572	91,146	74,756	10,128	58,751	81,351
50,000 < 75,000	150,687	906,471	371,980	1,412,844	184,213	122,707	12,836	82,315	126,498
75,000 < 100,000	182,826	824,836	407,839	1,047,689	211,465	110,366	8,215	50,302	118,950
100,000 < 200,000	701,636	2,234,842	1,509,642	1,887,568	909,249	282,620	18,855	67,033	326,989
200,000 < 250,000	276,321	674,759	576,500	320,097	449,205	89,867	4,746	8,807	105,843
250,000 < 500,000	988,074	1,631,172	1,704,838	485,039	1,819,693	225,881	11,705	13,319	305,602
at least 500,000	5,745,856	1,505,385	5,464,349	297,443	7,685,425	390,730	124,049	4,591	992,468
Total	8,178,862	9,751,241	10,627,750	8,137,604	11,471,236	1,476,454	217,494	360,974	2,230,582

Components of Other Income By Gross Income Level: Returns (000s)

Gross Income	S-Corporation	Net Business Profits	Net Capital Gains	Pensions and Annuities	Partnership Income	Rental Income	Net Gambling	Alimony Received	Other Income
at most 10,000	1.3	54.8	73.0	50.0	5.2	14.1	3.5	1.6	16.4
10,000 < 20,000	2.3	52.5	34.8	56.4	4.9	8.3	2.6	2.3	11.5
20,000 < 35,000	4.3	48.2	44.5	72.3	7.0	10.5	3.2	4.2	15.3
35,000 < 50,000	5.0	37.2	43.3	60.1	6.7	9.7	2.8	4.2	14.7
50,000 < 75,000	8.9	52.0	65.7	73.3	10.9	13.9	3.0	4.1	21.2
75,000 < 100,000	8.7	40.4	57.4	51.2	9.9	11.0	1.8	1.6	18.2
100,000 < 200,000	22.0	68.4	121.6	75.6	25.8	21.0	2.4	1.3	34.8
200,000 < 250,000	5.3	10.5	22.4	9.2	7.2	4.3	0.3	0.1	6.1
250,000 < 500,000	11.1	15.8	35.8	11.9	16.8	7.3	0.3	0.1	10.9
at least 500,000	9.4	6.8	21.1	5.7	15.6	4.5	0.2	0.0	8.4
Total	78.3	386.6	519.6	465.7	110.1	104.6	20.0	19.5	157.6

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 1.7 Gross Income Distribution by Filing Status

Married Filing Jointly

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
at most 10,000	91.0	326,068	6.3%	0.2%	3,581
10,000 < 20,000	83.4	1,261,532	5.7%	0.7%	15,132
20,000 < 35,000	131.0	3,608,982	9.0%	2.1%	27,550
35,000 < 50,000	137.0	5,838,208	9.4%	3.4%	42,603
50,000 < 75,000	245.3	15,346,050	16.8%	8.8%	62,573
75,000 < 100,000	230.4	20,064,500	15.8%	11.5%	87,094
100,000 < 200,000	392.0	53,225,384	26.9%	30.6%	135,778
200,000 < 250,000	49.5	10,988,542	3.4%	6.3%	222,121
250,000 < 500,000	65.8	22,056,762	4.5%	12.7%	335,342
at least 500,000	31.1	41,147,400	2.1%	23.7%	1,323,834
Total	1,456.4	173,863,428	100.0%	100.0%	119,378

Married Filing Separately

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
at most 10,000	7.8	31,792	13.5%	0.9%	4,081
10,000 < 20,000	7.1	107,273	12.3%	3.0%	15,113
20,000 < 35,000	11.7	321,417	20.2%	8.8%	27,552
35,000 < 50,000	11.0	465,773	19.0%	12.8%	42,255
50,000 < 75,000	10.1	612,322	17.4%	16.8%	60,879
75,000 < 100,000	5.0	427,210	8.6%	11.8%	85,630
100,000 < 200,000	3.8	493,427	6.5%	13.6%	131,161
200,000 < 250,000	0.4	95,041	0.7%	2.6%	222,059
250,000 < 500,000	0.6	207,568	1.1%	5.7%	340,275
at least 500,000	0.5	873,926	0.8%	24.0%	1,895,719
Total	57.9	3,635,750	100.0%	100.0%	62,810

Single

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
at most 10,000	502.2	1,966,466	33.3%	4.0%	3,916
10,000 < 20,000	245.1	3,598,854	16.3%	7.3%	14,686
20,000 < 35,000	271.9	7,384,018	18.1%	15.0%	27,154
35,000 < 50,000	204.4	8,582,455	13.6%	17.5%	41,993

50,000 < 75,000	160.6	9,701,600	10.7%	19.7%	60,417
75,000 < 100,000	63.7	5,452,307	4.2%	11.1%	85,653
100,000 < 200,000	45.8	5,941,652	3.0%	12.1%	129,776
200,000 < 250,000	4.3	956,750	0.3%	1.9%	222,138
250,000 < 500,000	5.9	2,000,521	0.4%	4.1%	337,584
at least 500,000	2.7	3,592,740	0.2%	7.3%	1,307,402
Total	1,506.6	49,177,364	100.0%	100.0%	32,642

Head of Household

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
at most 10,000	88.2	499,762	15.4%	2.4%	5,668
10,000 < 20,000	126.2	1,882,312	22.0%	9.2%	14,916
20,000 < 35,000	151.2	4,079,160	26.4%	19.9%	26,984
35,000 < 50,000	91.6	3,833,845	16.0%	18.7%	41,851
50,000 < 75,000	70.1	4,233,164	12.2%	20.7%	60,383
75,000 < 100,000	26.3	2,243,613	4.6%	11.0%	85,347
100,000 < 200,000	16.1	2,057,884	2.8%	10.1%	128,201
200,000 < 250,000	1.3	283,858	0.2%	1.4%	221,937
250,000 < 500,000	1.6	543,283	0.3%	2.7%	337,443
at least 500,000	0.6	798,326	0.1%	3.9%	1,251,294
Total	573.1	20,455,206	100.0%	100.0%	35,691

Qualifying Spouse

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
at most 10,000	1.3	3,277	29.4%	1.5%	2,568
10,000 < 20,000	0.5	7,942	12.4%	3.7%	14,790
20,000 < 35,000	0.7	17,663	15.2%	8.3%	26,802
35,000 < 50,000	0.6	23,703	12.9%	11.1%	42,251
50,000 < 75,000	0.6	35,171	13.3%	16.5%	60,849
75,000 < 100,000	0.3	25,967	6.9%	12.2%	86,270
100,000 < 200,000	0.3	42,441	7.3%	19.9%	133,462
200,000 < 250,000	0.0	5,742	0.6%	2.7%	220,859
250,000 < 500,000	0.1	17,686	1.2%	8.3%	327,527
at least 500,000	0.0	33,571	0.7%	15.7%	1,049,101
Total	4.3	213,164	100.0%	100.0%	49,093

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 1.11a Income Source by Gross Income Level: All Returns (Amounts, \$000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	247,344,912	188,114,569	3,204,937	4,418,608	52,452,197	1,058,705	213,305
Taxable Returns	235,543,413	178,314,900	2,718,849	4,007,753	50,757,131	255,221	0
at most 10,000	0	0	0	0	0	0	0
10,000 < 20,000	3,583,028	2,889,804	97,173	99,298	538,702	41,948	0
20,000 < 30,000	9,527,237	7,859,266	177,434	175,582	1,364,761	49,806	0
30,000 < 35,000	5,506,491	4,639,063	85,443	87,623	713,165	18,803	0
35,000 < 40,000	5,813,734	4,955,609	80,005	86,291	707,669	15,840	0
40,000 < 50,000	12,262,213	10,549,607	150,056	162,068	1,425,071	24,588	0
50,000 < 60,000	11,723,352	10,075,506	135,046	149,980	1,380,121	17,302	0
60,000 < 70,000	11,256,198	9,690,660	119,642	137,296	1,321,332	12,731	0
70,000 < 75,000	5,639,687	4,892,374	53,520	61,418	637,117	4,742	0
75,000 < 80,000	5,592,580	4,858,650	52,863	62,965	623,274	5,173	0
80,000 < 90,000	11,086,401	9,678,506	96,393	119,073	1,199,856	7,428	0
90,000 < 100,000	10,450,220	9,137,752	88,455	112,984	1,117,399	6,370	0
100,000 < 150,000	38,879,395	33,550,604	321,397	435,567	4,591,286	19,459	0
150,000 < 200,000	21,248,190	17,460,075	198,295	298,442	3,300,793	9,416	0
200,000 < 250,000	12,091,352	9,276,909	123,676	208,475	2,488,144	5,853	0
250,000 < 500,000	24,446,072	16,487,186	290,467	536,389	7,142,362	10,333	0
500,000 < 1,000,000	15,579,983	8,981,069	217,057	393,541	5,992,063	3,748	0
1,000,000 < 3,000,000	15,251,506	7,520,119	233,467	426,297	7,073,128	1,505	0
at least 3,000,000	15,605,774	5,812,143	198,460	454,463	9,140,886	177	0
Non-Taxable Returns	11,801,499	9,799,669	486,088	410,854	1,695,066	803,484	213,305
at most 10,000	2,827,365	2,050,551	339,593	276,371	678,704	731,159	213,305
10,000 < 20,000	3,274,886	2,357,361	116,346	102,050	760,463	61,334	0
20,000 < 35,000	377,511	292,348	13,886	16,333	62,257	7,313	0
35,000 < 50,000	668,038	632,952	4,241	4,230	28,165	1,551	0
50,000 < 75,000	1,309,070	1,269,690	4,491	3,936	31,982	1,030	0
75,000 < 100,000	1,084,396	1,057,599	2,791	2,411	21,958	363	0
100,000 < 200,000	1,633,203	1,580,700	3,241	3,305	46,356	399	0
200,000 < 250,000	238,581	219,051	588	1,101	18,000	159	0
250,000 < 500,000	379,749	334,999	875	1,088	42,962	175	0
at least 500,000	8,700	4,417	35	27	4,220	0	0

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 1.12a Income Source by Gross Income Level: At least One Filer 65+ (Amounts, \$000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	22,730,342	7,580,175	1,580,819	2,121,753	12,243,592	999,612	203,615
Taxable Returns	21,357,139	7,113,625	1,173,478	1,789,072	11,514,127	233,163	0
at most 10,000	0	0	0	0	0	0	0
10,000 < 20,000	474,313	151,166	69,584	69,800	223,552	39,790	0
20,000 < 30,000	1,256,784	454,545	130,156	133,632	584,371	45,920	0
30,000 < 35,000	655,371	252,063	58,383	64,243	297,835	17,154	0
35,000 < 40,000	640,510	254,669	51,755	60,999	287,493	14,406	0
40,000 < 50,000	1,218,927	510,290	90,585	108,150	532,387	22,485	0
50,000 < 60,000	1,068,710	454,917	72,488	93,300	463,548	15,543	0
60,000 < 70,000	912,505	389,989	57,944	78,890	397,090	11,408	0
70,000 < 75,000	416,221	182,919	24,131	33,161	180,191	4,180	0
75,000 < 80,000	396,094	174,805	23,066	32,134	170,671	4,581	0
80,000 < 90,000	726,819	333,387	39,237	58,507	302,230	6,542	0
90,000 < 100,000	629,393	284,803	33,477	51,975	264,941	5,803	0
100,000 < 150,000	2,227,844	962,637	109,926	180,409	992,399	17,528	0
150,000 < 200,000	1,347,808	513,120	63,816	111,472	667,900	8,499	0
200,000 < 250,000	944,433	328,997	39,639	73,644	507,340	5,187	0
250,000 < 500,000	2,362,522	670,410	101,837	192,272	1,407,307	9,303	0
500,000 < 1,000,000	1,813,537	436,547	70,832	133,145	1,176,396	3,384	0
1,000,000 < 3,000,000	2,006,834	410,986	71,502	157,681	1,367,965	1,300	0
at least 3,000,000	2,258,512	347,375	65,120	155,657	1,690,509	149	0
Non-Taxable Returns	1,373,202	466,550	407,340	332,682	729,465	766,449	203,615
at most 10,000	476,636	125,561	291,902	222,978	331,401	698,821	203,615
10,000 < 20,000	659,321	214,101	98,644	88,760	315,275	57,459	0
20,000 < 35,000	77,241	22,720	11,192	13,388	36,763	6,821	0
35,000 < 50,000	43,206	26,659	2,355	3,014	12,649	1,470	0
50,000 < 75,000	46,917	32,919	1,626	2,226	11,059	913	0
75,000 < 100,000	26,822	19,730	720	1,072	5,631	331	0
100,000 < 200,000	29,260	20,545	547	954	7,533	320	0
200,000 < 250,000	4,629	1,535	248	95	2,910	159	0
250,000 < 500,000	9,170	2,781	106	194	6,245	155	0
at least 500,000	0	0	0	0	0	0	0

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 1.13a Income Source by Gross Income Level: All Filers <65 (Amounts, \$000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	224,614,570	180,534,394	1,624,119	2,296,854	40,208,605	59,093	9,691
Taxable Returns	214,186,273	171,201,276	1,545,371	2,218,681	39,243,003	22,058	0
at most 10,000	0	0	0	0	0	0	0
10,000 < 20,000	3,108,716	2,738,638	27,589	29,498	315,149	2,158	0
20,000 < 30,000	8,270,453	7,404,721	47,279	41,949	780,390	3,886	0
30,000 < 35,000	4,851,121	4,387,000	27,060	23,380	415,330	1,649	0
35,000 < 40,000	5,173,223	4,700,940	28,250	25,292	420,176	1,434	0
40,000 < 50,000	11,043,285	10,039,317	59,471	53,917	892,684	2,103	0
50,000 < 60,000	10,654,643	9,620,589	62,558	56,680	916,573	1,758	0
60,000 < 70,000	10,343,693	9,300,671	61,698	58,407	924,242	1,324	0
70,000 < 75,000	5,223,466	4,709,455	29,389	28,257	456,926	562	0
75,000 < 80,000	5,196,485	4,683,845	29,797	30,831	452,603	592	0
80,000 < 90,000	10,359,581	9,345,119	57,156	60,565	897,626	886	0
90,000 < 100,000	9,820,827	8,852,949	54,977	61,010	852,458	567	0
100,000 < 150,000	36,651,551	32,587,967	211,471	255,157	3,598,887	1,931	0
150,000 < 200,000	19,900,381	16,946,955	134,480	186,970	2,632,893	917	0
200,000 < 250,000	11,146,919	8,947,912	84,038	134,831	1,980,804	665	0
250,000 < 500,000	22,083,550	15,816,777	188,630	344,117	5,735,055	1,030	0
500,000 < 1,000,000	13,766,446	8,544,522	146,225	260,397	4,815,667	365	0
1,000,000 < 3,000,000	13,244,672	7,109,133	161,965	268,616	5,705,163	205	0
at least 3,000,000	13,347,262	5,464,767	133,339	298,806	7,450,377	28	0
Non-taxable Returns	10,428,297	9,333,119	78,748	78,173	965,602	37,035	9,691
at most 10,000	2,350,729	1,924,991	47,691	53,393	347,303	32,338	9,691
10,000 < 20,000	2,615,565	2,143,260	17,702	13,290	445,189	3,876	0
20,000 < 35,000	300,270	269,628	2,694	2,946	25,494	492	0
35,000 < 50,000	624,831	606,293	1,886	1,217	15,517	81	0
50,000 < 75,000	1,262,153	1,236,771	2,865	1,711	20,922	117	0
75,000 < 100,000	1,057,575	1,037,869	2,071	1,339	16,327	32	0
100,000 < 200,000	1,603,944	1,560,155	2,694	2,351	38,823	79	0
200,000 < 250,000	233,952	217,516	340	1,006	15,090	0	0
250,000 < 500,000	370,579	332,218	769	894	36,717	20	0
at least 500,000	8,700	4,417	35	27	4,220	0	0

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 1.14a Income Source by Gross Income Level: Married Filing Joint (Amounts, \$000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	173,863,428	128,760,777	2,075,028	2,982,695	40,364,450	376,306	56,784
Taxable Returns	169,171,970	125,080,040	1,853,497	2,817,107	39,519,822	98,497	0
at most 10,000	0	0	0	0	0	0	0
10,000 < 20,000	0	0	0	0	0	0	0
20,000 < 30,000	2,078,191	1,334,901	78,631	66,759	617,182	19,282	0
30,000 < 35,000	1,399,483	971,821	40,670	38,913	356,175	8,095	0
35,000 < 40,000	1,609,282	1,176,248	38,908	39,332	361,619	6,826	0
40,000 < 50,000	4,055,071	3,133,724	77,097	77,665	777,634	11,048	0
50,000 < 60,000	5,169,531	4,194,176	75,058	77,320	831,386	8,410	0
60,000 < 70,000	6,226,774	5,241,326	70,006	75,299	846,497	6,354	0
70,000 < 75,000	3,484,887	2,986,790	33,715	37,025	429,864	2,507	0
75,000 < 80,000	3,686,590	3,191,896	33,337	37,060	426,705	2,408	0
80,000 < 90,000	7,818,689	6,839,044	63,548	73,482	846,245	3,630	0
90,000 < 100,000	7,971,847	7,025,908	60,368	72,875	815,751	3,056	0
100,000 < 150,000	33,033,035	28,940,114	239,432	313,678	3,550,105	10,294	0
150,000 < 200,000	18,976,036	15,926,242	157,757	232,537	2,664,311	4,810	0
200,000 < 250,000	10,796,571	8,488,233	100,071	167,640	2,043,801	3,174	0
250,000 < 500,000	21,726,748	15,074,977	236,295	433,717	5,987,372	5,613	0
500,000 < 1,000,000	13,828,306	8,237,793	180,199	329,685	5,082,595	1,966	0
1,000,000 < 3,000,000	13,610,343	6,941,699	196,972	365,844	6,106,706	878	0
at least 3,000,000	13,700,587	5,375,148	171,432	378,279	7,775,876	147	0
Non-taxable Returns	4,691,458	3,680,737	221,531	165,587	844,628	277,810	56,784
at most 10,000	326,068	131,182	113,718	73,370	181,107	230,092	56,784
10,000 < 20,000	1,261,532	665,725	87,937	71,463	477,712	41,304	0
20,000 < 35,000	131,308	71,326	9,884	11,480	43,362	4,743	0
35,000 < 50,000	173,855	154,237	2,098	1,879	16,315	673	0
50,000 < 75,000	464,858	442,049	2,273	1,857	19,092	412	0
75,000 < 100,000	587,375	568,736	1,865	1,493	15,483	201	0
100,000 < 200,000	1,216,312	1,176,115	2,435	2,393	35,518	148	0
200,000 < 250,000	191,971	175,902	486	758	14,954	129	0
250,000 < 500,000	330,015	291,129	801	873	37,317	106	0
at least 500,000	8,163	4,336	35	23	3,769	0	0

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 1.15a Income Source by Gross Income Level: Single Filers (Amounts, \$000s)

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
All Returns	49,177,364	38,732,137	954,994	1,231,757	8,752,536	638,918	144,857
Taxable Returns	45,347,290	35,503,168	715,602	1,006,222	8,270,619	148,320	0
at most 10,000	0	0	0	0	0	0	0
10,000 < 20,000	3,479,309	2,811,756	95,279	97,601	515,951	41,277	0
20,000 < 30,000	4,596,213	3,871,187	87,207	98,532	567,683	28,396	0
30,000 < 35,000	2,610,682	2,264,894	39,121	43,588	273,079	9,999	0
35,000 < 40,000	2,758,226	2,426,815	35,270	41,722	262,804	8,385	0
40,000 < 50,000	5,482,811	4,874,984	62,058	74,036	484,389	12,656	0
50,000 < 60,000	4,355,677	3,850,730	49,087	62,344	401,727	8,211	0
60,000 < 70,000	3,360,202	2,931,021	40,940	52,554	341,660	5,973	0
70,000 < 75,000	1,421,980	1,237,915	15,957	20,794	149,395	2,081	0
75,000 < 80,000	1,260,848	1,086,108	15,668	21,884	139,761	2,573	0
80,000 < 90,000	2,178,836	1,864,826	26,626	38,235	252,615	3,467	0
90,000 < 100,000	1,688,391	1,417,190	22,349	34,198	217,833	3,178	0
100,000 < 150,000	4,052,995	3,139,963	65,194	101,661	754,792	8,616	0
150,000 < 200,000	1,611,838	1,068,562	31,447	53,610	462,515	4,295	0
200,000 < 250,000	925,617	543,241	18,669	32,914	333,343	2,550	0
250,000 < 500,000	1,970,926	983,023	42,169	84,143	865,951	4,360	0
500,000 < 1,000,000	1,266,863	498,174	29,721	53,449	687,218	1,699	0
1,000,000 < 3,000,000	1,135,983	382,081	22,850	48,623	683,001	572	0
at least 3,000,000	1,189,894	250,697	15,989	46,336	876,901	30	0
Non-taxable Returns	3,830,073	3,228,970	239,392	225,535	481,917	490,597	144,857
at most 10,000	1,966,466	1,504,522	212,257	192,945	381,345	469,460	144,857
10,000 < 20,000	119,545	47,635	18,808	22,443	47,521	16,863	0
20,000 < 35,000	177,123	156,706	3,429	4,323	15,066	2,402	0
35,000 < 50,000	341,417	328,848	1,804	2,020	9,569	823	0
50,000 < 75,000	563,742	551,107	1,689	1,757	9,755	565	0
75,000 < 100,000	324,232	318,246	658	756	4,734	162	0
100,000 < 200,000	276,819	267,796	627	799	7,822	224	0
200,000 < 250,000	31,133	28,685	59	306	2,114	30	0
250,000 < 500,000	29,595	25,425	61	187	3,991	69	0
at least 500,000	0	0	0	0	0	0	0

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 1.21a Other Income Source by Gross Income Level: All Returns (Amounts, \$000s)

Gross Income Level	Net Business Profit	Net Capital Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Excess Net Gambling	Alimony Received	Misc Income
All Returns	9,751,241	10,627,750	8,137,604	11,471,236	8,178,862	1,476,454	217,494	360,974	2,230,582
Taxable Returns	9,105,745	10,429,151	7,626,097	11,399,736	8,134,557	1,369,407	201,256	339,371	2,151,810
at most 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	164,592	62,358	224,510	19,034	8,669	17,791	2,814	9,499	29,435
20,000 < 30,000	438,111	106,618	620,461	45,549	25,814	42,291	6,916	28,273	50,726
30,000 < 35,000	206,380	58,321	335,828	26,659	17,806	22,991	3,496	16,875	24,810
35,000 < 40,000	186,231	60,939	339,239	27,750	19,909	23,722	3,737	19,278	26,863
40,000 < 50,000	365,438	132,627	671,849	61,603	46,323	49,008	6,255	39,292	52,676
50,000 < 60,000	366,213	145,087	605,241	68,538	54,427	47,946	5,782	35,413	51,475
60,000 < 70,000	357,376	147,944	546,735	73,364	61,462	47,931	4,524	33,494	48,502
70,000 < 75,000	174,957	73,724	253,344	39,957	31,056	24,484	2,064	13,333	24,198
75,000 < 80,000	167,448	80,074	241,079	38,136	34,880	22,116	1,990	11,947	25,604
80,000 < 90,000	340,014	161,262	426,286	82,954	71,667	44,951	3,354	21,346	48,022
90,000 < 100,000	311,698	163,415	376,164	88,457	72,784	41,626	2,762	16,979	43,515
100,000 < 150,000	1,294,894	798,729	1,277,049	448,049	366,237	163,750	11,443	46,831	184,303
150,000 < 200,000	929,038	703,752	606,419	452,732	325,217	116,501	7,150	20,093	139,892
200,000 < 250,000	671,803	573,202	319,819	442,661	272,546	89,538	4,531	8,807	105,237
250,000 < 500,000	1,627,058	1,697,346	484,632	1,801,419	980,031	224,073	10,390	13,319	304,094
500,000 < 1,000,000	827,297	1,449,780	173,569	2,015,113	1,109,150	142,132	8,237	2,573	264,211
1,000,000 < 3,000,000	451,118	1,706,465	89,727	2,519,007	1,844,692	118,040	5,438	1,949	336,691
at least 3,000,000	226,079	2,307,506	34,146	3,148,754	2,791,886	130,516	110,374	68	391,557
Non-taxable Returns	645,496	198,599	511,508	71,500	44,304	107,047	16,238	21,603	78,772
at most 10,000	238,366	114,408	184,303	12,487	4,172	63,510	8,666	10,022	42,770
10,000 < 20,000	352,219	44,190	275,850	14,522	7,172	29,201	4,795	10,625	21,889
20,000 < 35,000	15,012	9,001	26,400	2,589	1,427	3,743	272	563	3,250
35,000 < 50,000	7,425	4,138	8,485	1,793	2,169	2,026	136	180	1,813
50,000 < 75,000	7,926	5,225	7,525	2,355	3,742	2,347	466	74	2,323
75,000 < 100,000	5,676	3,087	4,161	1,917	3,496	1,672	109	30	1,809
100,000 < 200,000	10,910	7,161	4,099	8,469	10,182	2,369	263	109	2,794
200,000 < 250,000	2,956	3,298	278	6,544	3,775	329	215	0	606
250,000 < 500,000	4,115	7,493	407	18,274	8,043	1,807	1,315	0	1,509
at least 500,000	891	598	1	2,551	127	41	0	0	9

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 1.23a Other Income Source by Gross Income Level: All Filers <65 (Amounts, \$000s)

Gross Income Level	Net Business Profit	Net Capital Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Excess Net Gambling	Alimony Received	Misc Income
All Returns	8,873,292	7,362,301	4,229,579	9,808,400	7,003,545	962,672	184,822	332,169	1,451,825
Taxable Returns	8,277,159	7,292,569	4,116,926	9,750,019	6,964,615	931,875	177,939	318,245	1,413,656
at most 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	154,266	35,778	64,137	15,524	7,713	9,186	1,705	6,696	20,144
20,000 < 30,000	400,494	47,587	193,069	35,292	21,681	22,096	4,662	24,990	30,518
30,000 < 35,000	187,208	25,101	122,858	20,232	15,385	12,869	2,372	15,379	13,925
35,000 < 40,000	167,109	28,514	136,357	21,549	16,973	13,727	2,469	18,032	15,445
40,000 < 50,000	328,286	65,508	307,854	47,578	40,575	30,424	4,418	36,842	31,198
50,000 < 60,000	330,351	78,814	305,486	54,222	47,256	31,451	4,566	34,176	30,250
60,000 < 70,000	323,783	84,154	303,022	59,627	54,727	31,878	3,419	31,715	31,916
70,000 < 75,000	158,835	43,611	146,774	33,367	27,759	16,575	1,465	12,592	15,948
75,000 < 80,000	151,593	47,826	146,896	30,614	30,978	15,561	1,637	11,361	16,137
80,000 < 90,000	308,739	102,166	267,037	68,273	64,495	31,677	2,672	20,302	32,264
90,000 < 100,000	284,979	105,165	247,814	72,864	65,296	29,142	2,338	16,226	28,634
100,000 < 150,000	1,176,703	540,103	874,980	375,995	328,777	118,185	9,563	45,235	129,346
150,000 < 200,000	849,559	491,212	410,413	385,411	291,900	84,500	5,282	19,204	95,413
200,000 < 250,000	615,314	398,679	200,814	378,667	240,671	62,781	2,950	8,494	72,435
250,000 < 500,000	1,491,578	1,164,240	267,117	1,572,537	860,301	152,009	6,965	12,419	207,888
500,000 < 1,000,000	757,331	981,629	71,422	1,755,500	966,541	95,257	5,830	2,562	179,595
1,000,000 < 3,000,000	387,953	1,240,551	38,364	2,142,089	1,595,331	78,853	5,255	1,949	214,817
at least 3,000,000	203,077	1,811,930	12,512	2,680,680	2,288,256	95,703	110,368	68	247,783
Non-taxable Returns	596,133	69,731	112,653	58,381	38,931	30,797	6,883	13,924	38,169
at most 10,000	219,318	40,829	38,309	8,739	3,351	11,063	2,636	4,061	18,997
10,000 < 20,000	326,963	10,787	57,919	9,365	5,232	11,719	2,626	9,220	11,356
20,000 < 35,000	11,923	2,691	5,352	1,680	987	1,297	102	418	1,045
35,000 < 50,000	6,971	1,141	2,675	1,086	1,675	976	66	113	812
50,000 < 75,000	7,469	2,258	2,666	1,902	3,559	1,422	210	74	1,363
75,000 < 100,000	5,465	1,751	1,997	1,537	3,257	1,116	101	30	1,072
100,000 < 200,000	10,682	4,394	3,145	7,722	9,117	1,698	136	9	1,921
200,000 < 250,000	2,816	1,584	275	5,871	3,775	194	0	0	576
250,000 < 500,000	3,635	3,698	314	17,926	7,850	1,270	1,007	0	1,016
at least 500,000	891	598	1	2,551	127	41	0	0	9

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 1.24a Other Income Source by Gross Income Level: Married Filing Joint (Amounts, \$000s)

Gross Income Level	Net Profit	Net Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Net Gambling	Alimony Received	Other Income
All Returns	7,473,123	7,932,611	5,427,498	9,930,929	6,849,089	1,131,019	172,657	4,654	1,442,870
Taxable Returns	7,206,680	7,845,565	5,117,965	9,880,883	6,815,051	1,071,611	164,162	4,421	1,413,483
at most 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	0	0	0	0	0	0	0	0	0
20,000 < 30,000	225,522	36,888	283,159	19,754	12,069	22,904	2,811	115	13,960
30,000 < 35,000	119,046	23,244	166,885	14,393	9,371	13,424	1,365	45	8,402
35,000 < 40,000	109,116	25,521	176,122	14,814	11,206	14,424	1,512	29	8,874
40,000 < 50,000	232,588	57,392	368,036	35,503	29,668	31,608	2,901	188	19,750
50,000 < 60,000	253,336	70,436	370,101	44,110	36,019	32,236	2,818	139	22,192
60,000 < 70,000	255,749	76,251	357,517	51,274	44,212	34,011	2,768	161	24,555
70,000 < 75,000	131,297	40,486	176,253	27,298	22,924	17,982	1,308	166	12,149
75,000 < 80,000	128,191	42,522	171,434	27,342	26,011	16,593	985	79	13,547
80,000 < 90,000	261,867	93,311	311,743	60,899	55,164	34,778	2,179	262	26,042
90,000 < 100,000	250,009	97,090	286,035	65,421	57,341	32,250	1,932	179	25,494
100,000 < 150,000	1,086,201	531,254	1,024,065	356,095	296,685	130,514	7,909	1,086	116,296
150,000 < 200,000	798,543	512,463	509,941	377,814	271,994	97,214	5,283	793	90,267
200,000 < 250,000	590,083	427,674	268,554	379,952	227,435	74,308	2,917	237	72,640
250,000 < 500,000	1,442,409	1,322,482	403,047	1,582,663	828,431	189,138	7,407	756	211,037
500,000 < 1,000,000	733,994	1,175,934	139,187	1,792,364	949,058	117,353	4,571	104	170,029
1,000,000 < 3,000,000	388,098	1,443,332	75,468	2,244,291	1,595,922	103,188	5,215	49	251,144
at least 3,000,000	200,630	1,869,285	30,420	2,786,894	2,341,541	109,685	110,282	33	327,105
Non-taxable Returns	266,443	87,046	309,533	50,046	34,038	59,408	8,495	233	29,386
at most 10,000	41,896	29,460	66,859	2,625	926	26,860	3,558	55	8,867
10,000 < 20,000	182,307	31,711	209,419	10,862	5,372	22,081	3,198	170	12,592
20,000 < 35,000	10,899	5,991	19,506	1,821	896	2,564	126	0	1,558
35,000 < 50,000	5,351	1,760	4,340	921	1,702	1,454	16	0	770
50,000 < 75,000	5,703	2,304	3,747	1,617	2,878	1,517	129	0	1,196
75,000 < 100,000	4,298	1,896	2,360	1,550	2,865	1,344	105	0	1,065
100,000 < 200,000	8,938	4,420	2,737	7,358	8,499	1,866	48	8	1,644
200,000 < 250,000	2,598	2,722	263	4,969	3,546	319	0	0	537
250,000 < 500,000	3,564	6,240	300	16,165	7,225	1,360	1,315	0	1,147
at least 500,000	891	542	1	2,156	127	41	0	0	9

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 2.1 Number of Exemptions by Filing Status

Exemptions	All Filers	Married, Filing: Jointly	Separately	Single	Head of Household	Surviving Spouse
Regular	5,054,714	2,912,818	57,885	1,506,551	573,118	4,342
Aged	651,110	413,877	5,198	211,724	19,133	1,178
Blind or Disabled	79,158	52,462	838	21,679	3,984	195
Dependent Children	3,529,862	2,373,503	32,129	64,956	1,052,327	6,948
Other Dependents	324,762	153,802	3,338	18,057	149,162	404
Dependent College Student	155,403	110,777	1,615	2,405	39,812	794
Total	9,795,008	6,017,238	101,002	1,825,372	1,837,535	13,861

Percent of Total Exemptions by Filing Status

Exemptions	All Filers	Married, Filing: Jointly	Separately	Single	Head of Household	Surviving Spouse
Regular	51.6%	29.7%	0.6%	15.4%	5.9%	0.0%
Aged	6.6%	4.2%	0.1%	2.2%	0.2%	0.0%
Blind or Disabled	0.8%	0.5%	0.0%	0.2%	0.0%	0.0%
Dependent Children	36.0%	24.2%	0.3%	0.7%	10.7%	0.1%
Other Dependents	3.3%	1.6%	0.0%	0.2%	1.5%	0.0%
Dependent College Student	1.6%	1.1%	0.0%	0.0%	0.4%	0.0%
Total	100.0%	61.4%	1.0%	18.6%	18.8%	0.1%

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 2.2 Value of Exemptions and Deductions and Percent of Gross Income

All Taxpayers

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
at most 10,000	690.5	2,827,365	1.1%	1,460,811	10.0%	51.7%
10,000 < 20,000	462.3	6,857,915	2.8%	1,394,378	9.5%	20.3%
20,000 < 35,000	566.4	15,411,240	6.2%	2,127,255	14.6%	13.8%
35,000 < 50,000	444.6	18,743,984	7.6%	1,758,000	12.0%	9.4%
50,000 < 75,000	486.6	29,928,307	12.1%	2,254,887	15.4%	7.5%
75,000 < 100,000	325.6	28,213,597	11.4%	1,697,533	11.6%	6.0%
100,000 < 200,000	457.9	61,760,788	25.0%	2,684,743	18.4%	4.3%
200,000 < 250,000	55.5	12,329,933	5.0%	369,068	2.5%	3.0%
250,000 < 500,000	74.0	24,825,820	10.0%	546,704	3.7%	2.2%
at least 500,000	35.0	46,445,962	18.8%	324,591	2.2%	0.7%
Total	3,598.3	247,344,912	100.0%	14,617,969	100.0%	5.9%

Married, Filing Jointly

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
at most 10,000	91.0	326,068	0.1%	430,262	2.9%	132.0%
10,000 < 20,000	83.4	1,261,532	0.5%	424,211	2.9%	33.6%
20,000 < 35,000	131.0	3,608,982	1.5%	888,649	6.1%	24.6%
35,000 < 50,000	137.0	5,838,208	2.4%	905,016	6.2%	15.5%
50,000 < 75,000	245.3	15,346,050	6.2%	1,548,053	10.6%	10.1%
75,000 < 100,000	230.4	20,064,500	8.1%	1,389,905	9.5%	6.9%
100,000 < 200,000	392.0	53,225,384	21.5%	2,398,125	16.4%	4.5%
200,000 < 250,000	49.5	10,988,542	4.4%	327,140	2.2%	3.0%
250,000 < 500,000	65.8	22,056,762	8.9%	472,770	3.2%	2.1%
at least 500,000	31.1	41,147,400	16.6%	266,407	1.8%	0.6%
Total	1,456.4	173,863,428	70.3%	9,050,536	61.9%	5.2%

Married, Filing Separately

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
at most 10,000	7.8	31,792	0.0%	14,305	0.1%	45.0%
10,000 < 20,000	7.1	107,273	0.0%	18,547	0.1%	17.3%
20,000 < 35,000	11.7	321,417	0.1%	32,945	0.2%	10.2%
35,000 < 50,000	11.0	465,773	0.2%	32,425	0.2%	7.0%
50,000 < 75,000	10.1	612,322	0.2%	32,403	0.2%	5.3%
75,000 < 100,000	5.0	427,210	0.2%	16,783	0.1%	3.9%
100,000 < 200,000	3.8	493,427	0.2%	17,036	0.1%	3.5%
200,000 < 250,000	0.4	95,041	0.0%	2,671	0.0%	2.8%
250,000 < 500,000	0.6	207,568	0.1%	5,267	0.0%	2.5%
at least 500,000	0.5	873,926	0.4%	4,909	0.0%	0.6%

Total	57.9	3,635,750	1.5%	177,291	1.2%	4.9%
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Single

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
at most 10,000	502.2	1,966,466	0.8%	729,380	5.0%	37.1%
10,000 < 20,000	245.1	3,598,854	1.5%	516,120	3.5%	14.3%
20,000 < 35,000	271.9	7,384,018	3.0%	589,853	4.0%	8.0%
35,000 < 50,000	204.4	8,582,455	3.5%	428,868	2.9%	5.0%
50,000 < 75,000	160.6	9,701,600	3.9%	363,262	2.5%	3.7%
75,000 < 100,000	63.7	5,452,307	2.2%	163,879	1.1%	3.0%
100,000 < 200,000	45.8	5,941,652	2.4%	164,937	1.1%	2.8%
200,000 < 250,000	4.3	956,750	0.4%	27,003	0.2%	2.8%
250,000 < 500,000	5.9	2,000,521	0.8%	47,044	0.3%	2.4%
at least 500,000	2.7	3,592,740	1.5%	39,253	0.3%	1.1%
Total	1,507	49,177,364	19.9%	3,069,600	21.0%	6.2%

Head of Household

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
at most 10,000	88.2	499,762	0.2%	283,311	1.9%	56.7%
10,000 < 20,000	126.2	1,882,312	0.8%	433,328	3.0%	23.0%
20,000 < 35,000	151.2	4,079,160	1.6%	612,022	4.2%	15.0%
35,000 < 50,000	91.6	3,833,845	1.5%	388,503	2.7%	10.1%
50,000 < 75,000	70.1	4,233,164	1.7%	307,767	2.1%	7.3%
75,000 < 100,000	26.3	2,243,613	0.9%	125,220	0.9%	5.6%
100,000 < 200,000	16.1	2,057,884	0.8%	102,347	0.7%	5.0%
200,000 < 250,000	1.3	283,858	0.1%	12,079	0.1%	4.3%
250,000 < 500,000	1.6	543,283	0.2%	21,260	0.1%	3.9%
at least 500,000	0.6	798,326	0.3%	13,810	0.1%	1.7%
Total	573.1	20,455,206	8.3%	2,299,647	15.7%	11.2%

Surviving Spouse

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
at most 10,000	1.3	3,277	0.0%	3,553	0.0%	108.4%
10,000 < 20,000	0.5	7,942	0.0%	2,172	0.0%	27.4%
20,000 < 35,000	0.7	17,663	0.0%	3,786	0.0%	21.4%
35,000 < 50,000	0.6	23,703	0.0%	3,188	0.0%	13.5%
50,000 < 75,000	0.6	35,171	0.0%	3,402	0.0%	9.7%
75,000 < 100,000	0.3	25,967	0.0%	1,744	0.0%	6.7%
100,000 < 200,000	0.3	42,441	0.0%	2,299	0.0%	5.4%
200,000 < 250,000	0.0	5,742	0.0%	175	0.0%	3.0%
250,000 < 500,000	0.1	17,686	0.0%	362	0.0%	2.0%
at least 500,000	0.0	33,571	0.0%	212	0.0%	0.6%
Total	4.3	213,164	0.1%	20,895	0.1%	9.8%

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 2.11a Exemptions and Deductions by Gross Income Level: All Returns

Gross Income Level	Number of Exemptions						Deduction Amount \$000s			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	5,054,714	651,110	79,158	3,529,862	198,428	281,736	4,425,161	389,282	8,519	1,261,854
Taxable Returns	3,858,322	333,873	40,656	2,871,606	183,322	223,661	3,921,802	377,833	6,686	167,138
at most 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	243,044	32,024	2,529	15,776	312	3,758	160,805	1,723	37	20,785
20,000 < 30,000	465,807	69,516	7,842	331,776	10,027	36,902	443,923	5,095	212	52,588
30,000 < 35,000	212,794	28,016	3,633	143,690	5,495	17,637	228,182	3,638	86	15,999
35,000 < 40,000	198,116	23,662	3,280	126,686	5,596	15,869	219,155	4,315	119	11,550
40,000 < 50,000	363,676	37,696	5,683	232,802	11,635	27,464	402,905	10,557	187	14,942
50,000 < 60,000	307,882	27,284	4,430	211,812	11,632	20,960	350,369	13,769	192	10,530
60,000 < 70,000	269,409	19,688	3,218	199,682	12,027	16,449	295,523	14,571	189	7,026
70,000 < 75,000	125,893	7,993	1,314	97,253	6,125	7,431	133,493	7,475	42	3,201
75,000 < 80,000	119,759	7,086	1,075	95,453	6,119	6,653	123,086	7,389	51	2,605
80,000 < 90,000	222,710	11,910	1,760	182,787	12,469	11,841	220,873	15,172	133	5,671
90,000 < 100,000	194,154	9,214	1,261	165,155	12,124	9,732	186,936	14,988	213	4,280
100,000 < 150,000	593,604	25,893	2,838	536,490	45,439	28,704	559,314	59,772	491	10,184
150,000 < 200,000	234,855	11,179	841	221,840	20,878	11,007	226,528	41,445	381	4,390
200,000 < 250,000	103,043	6,171	324	100,133	8,522	4,149	110,144	30,074	456	2,147
250,000 < 500,000	137,558	10,174	440	139,698	10,474	3,987	166,456	69,374	776	1,208
500,000 < 1,000,000	43,446	3,960	130	46,065	2,983	798	62,405	42,139	1,895	33
1,000,000 < 3,000,000	18,404	1,923	46	19,959	1,185	260	25,373	27,323	1,226	0
at least 3,000,000	4,168	484	12	4,554	280	63	6,333	9,017	0	0
Non-Taxable Returns	1,196,392	317,237	38,502	658,256	15,106	58,076	503,359	11,449	1,833	1,094,716
at most 10,000	781,519	236,502	28,833	218,681	4,052	19,751	169,041	1,355	1,079	819,126
10,000 < 20,000	302,585	72,791	8,106	353,186	7,429	28,707	159,364	2,074	130	155,639
20,000 < 35,000	18,818	4,873	662	9,372	512	1,364	75,269	2,051	64	72,776
35,000 < 50,000	19,851	1,339	325	12,143	542	2,052	30,909	1,198	239	20,095
50,000 < 75,000	28,637	978	346	20,805	868	2,718	33,005	1,415	12	15,215
75,000 < 100,000	19,367	402	130	17,288	709	1,641	16,900	916	82	6,240
100,000 < 200,000	21,461	284	84	21,837	846	1,644	15,354	1,510	227	4,733
200,000 < 250,000	1,939	30	9	2,222	71	96	1,312	373	0	196
250,000 < 500,000	2,190	38	7	2,679	76	104	2,172	502	0	696
at least 500,000	25	0	0	45	1	0	35	54	0	0

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 2.13a Exemptions & Deductions By Gross Income Level: All Filers < 65

Gross Income Level	Number of Exemptions						Deduction Amount \$000s			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	4,328,085	0	52,304	3,489,933	195,005	268,785	3,060,402	350,157	4,488	450,280
Taxable Returns	3,467,660	0	30,198	2,847,291	180,488	215,691	2,890,431	341,753	3,923	69,003
at most 10,000	53,513	0	1,854	22,394	1,402	2,573	125,184	4,209	90	46,838
10,000 < 20,000	332,510	0	4,880	206,847	7,928	21,476	275,580	6,815	164	14,632
20,000 < 30,000	402,399	0	5,364	327,986	11,956	37,445	324,961	9,360	213	4,120
30,000 < 35,000	186,382	0	2,332	136,053	6,181	16,061	159,670	6,161	94	1,101
35,000 < 40,000	180,267	0	2,039	127,035	6,219	14,301	153,180	6,808	84	343
40,000 < 50,000	323,298	0	3,584	235,664	12,556	24,009	278,448	14,732	214	681
50,000 < 60,000	273,673	0	2,574	213,146	12,387	17,900	233,304	17,417	199	780
60,000 < 70,000	244,600	0	1,950	200,133	12,582	14,465	202,620	16,839	146	421
70,000 < 75,000	113,933	0	737	96,425	6,592	6,428	90,958	9,011	38	15
75,000 < 80,000	107,570	0	642	91,860	6,216	5,682	83,483	8,160	63	16
80,000 < 90,000	192,772	0	980	167,886	12,354	9,963	147,211	15,729	124	42
90,000 < 100,000	162,245	0	730	143,960	11,204	7,782	120,149	12,814	125	3
100,000 < 150,000	468,324	0	1,537	433,268	37,417	22,188	329,918	49,337	459	12
150,000 < 200,000	179,532	0	440	173,766	15,820	8,271	128,055	31,015	187	0
200,000 < 250,000	80,193	0	186	82,416	6,759	3,015	64,410	23,062	19	0
250,000 < 500,000	110,777	0	258	121,752	8,791	3,167	107,095	51,386	697	0
500,000 < 1,000,000	36,491	0	75	43,001	2,714	678	43,269	32,869	685	0
1,000,000 < 3,000,000	15,628	0	31	19,212	1,136	242	18,614	18,282	325	0
at least 3,000,000	3,553	0	5	4,491	274	50	4,323	7,748	0	0
Non-Taxable Returns	860,425	0	22,106	642,642	14,517	53,094	169,971	8,404	565	381,278
at most 10,000	621,618	0	19,092	372,312	7,877	28,016	103,972	4,401	500	380,549
10,000 < 20,000	139,952	0	2,287	189,383	3,461	16,173	10,857	165	8	528
20,000 < 35,000	13,711	0	200	9,308	385	1,614	10,055	214	1	150
35,000 < 50,000	18,553	0	176	12,551	521	1,940	12,359	428	15	16
50,000 < 75,000	26,669	0	202	20,306	827	2,483	15,146	893	14	35
75,000 < 100,000	17,246	0	82	15,276	596	1,373	8,187	669	26	0
100,000 < 200,000	18,862	0	59	18,918	713	1,314	7,491	930	0	0
200,000 < 250,000	1,805	0	4	2,100	68	90	844	404	0	0
250,000 < 500,000	1,993	0	4	2,466	68	93	1,044	300	0	0
at least 500,000	16	0	0	24	1	0	16	0	0	0

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 2.14a Exemptions & Deductions By Gross Income Level: Married Filing Joint (Amounts, \$000s)

Gross Income Level	Number of Exemptions						Deduction Amount \$000s			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	2,912,818	413,877	52,462	2,373,503	153,802	110,777	2,882,600	144,043	6,655	602,078
Taxable Returns	2,495,410	227,081	33,013	2,170,374	147,746	100,883	2,617,535	141,067	5,338	87,462
at most 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	0	0	0	0	0	0	0	0	0	0
20,000 < 30,000	165,760	45,539	6,035	105,240	3,791	5,106	197,616	767	60	37,255
30,000 < 35,000	86,176	19,487	3,016	57,903	2,279	3,114	112,593	582	36	11,030
35,000 < 40,000	85,840	16,857	2,815	58,670	2,550	3,326	114,283	784	56	7,444
40,000 < 50,000	180,072	27,794	4,999	131,604	6,066	7,629	227,888	1,835	71	8,451
50,000 < 60,000	187,890	21,171	3,985	147,420	7,301	7,989	225,768	2,497	119	4,930
60,000 < 70,000	191,626	15,621	2,928	159,737	8,846	8,361	209,444	2,863	121	3,229
70,000 < 75,000	96,134	6,510	1,200	81,785	4,800	4,176	99,748	1,721	37	1,580
75,000 < 80,000	95,142	5,719	997	82,943	4,995	4,073	94,364	1,540	31	1,262
80,000 < 90,000	184,110	9,767	1,640	163,224	10,629	7,893	174,576	3,256	100	2,742
90,000 < 100,000	167,978	7,548	1,167	152,400	10,792	7,181	153,868	3,748	104	1,983
100,000 < 150,000	544,248	21,901	2,627	512,135	42,897	23,861	484,598	19,660	375	4,473
150,000 < 200,000	221,568	9,575	753	215,246	20,159	9,912	198,377	17,934	366	1,579
200,000 < 250,000	97,214	5,325	293	97,244	8,224	3,750	95,839	13,677	370	914
250,000 < 500,000	129,512	8,746	402	135,938	10,099	3,563	146,125	31,051	766	556
500,000 < 1,000,000	40,850	3,396	107	45,006	2,899	686	53,966	20,729	1,501	33
1,000,000 < 3,000,000	17,354	1,696	38	19,481	1,152	218	22,518	12,910	1,226	0
at least 3,000,000	3,936	429	11	4,403	267	48	5,964	5,514	0	0
Non-Taxable Returns	417,408	186,796	19,449	203,129	6,056	9,894	265,065	2,976	1,317	514,616
at most 10,000	182,092	117,015	11,356	42,779	1,177	2,526	72,093	238	987	346,709
10,000 < 20,000	166,740	63,533	6,797	94,680	2,389	3,399	86,223	427	22	92,754
20,000 < 35,000	10,056	4,063	526	5,511	327	323	52,055	660	28	52,550
35,000 < 50,000	8,164	888	260	6,716	289	518	14,516	430	97	10,029
50,000 < 75,000	14,854	688	300	14,133	502	872	16,453	446	7	6,735
75,000 < 100,000	13,526	325	118	14,414	512	917	10,115	125	72	3,136
100,000 < 200,000	18,188	228	79	20,159	726	1,188	10,829	437	102	2,253
200,000 < 250,000	1,728	24	8	2,099	63	80	1,188	14	0	196
250,000 < 500,000	2,036	32	5	2,597	70	74	1,558	199	0	255
at least 500,000	24	0	0	44	1	0	35	0	0	0

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 3.1 Amount of Net Charged Tax by Gross Income Level (\$000s)

Taxable Returns						
Gross Income Level	Tax Before Credit	Credit for Taxes Paid to Other Jurisdictions	Variance	Property Tax Credit	New Jersey Earned Income Credit	Net Charged Tax
at most 10,000	0	0	(1.4)	0	0	0
10,000 < 20,000	42,249	1,136	(1.3)	3,455	1	37,658
20,000 < 35,000	181,292	4,610	(0.4)	11,166	1	165,515
35,000 < 50,000	263,891	11,427	0.3	5,712	0	246,752
50,000 < 75,000	527,251	37,502	0.7	3,408	0	486,341
75,000 < 100,000	583,532	54,162	0.1	892	0	528,477
100,000 < 200,000	1,891,598	260,186	0.7	1,010	0	1,630,401
200,000 < 250,000	511,318	91,076	0.1	149	0	420,093
250,000 < 500,000	1,206,025	251,656	0.2	249	0	954,120
at least 500,000	3,521,644	891,104	(0.0)	102	0	2,630,439
Total	8,728,801	1,602,859	(1.0)	26,143	2	7,099,795

All Returns						
Gross Income Level	Tax Before Credit	Credit for Taxes Paid to Other Jurisdictions	Variance	Property Tax Credit	New Jersey Earned Income Credit	Net Charged Tax
at most 10,000	25,985	0	(0.7)	356	33,832	0
10,000 < 20,000	75,038	1,608	(0.8)	3,820	78,020	37,658
20,000 < 35,000	185,154	8,383	(0.7)	11,661	4	165,515
35,000 < 50,000	274,517	21,950	(0.1)	6,381	0	246,752
50,000 < 75,000	555,676	65,762	0.4	4,367	0	486,341
75,000 < 100,000	611,465	81,985	(0.0)	1,469	0	528,477
100,000 < 200,000	1,948,376	316,838	0.3	1,594	0	1,630,401
200,000 < 250,000	522,078	101,823	0.1	200	0	420,093
250,000 < 500,000	1,225,190	270,806	0.1	304	0	954,120
at least 500,000	3,522,190	891,649	(0.0)	102	0	2,630,439
Total	8,945,670	1,760,804	(1.4)	30,254	111,857	7,099,795

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 3.2 Average Tax and Effective rate By Gross Income Level

Gross Income Level	All Returns						Effective Rate on Gross Income
	Gross Income			Charged Tax			
	Returns (000s)	Amount (\$000s)	Average (\$)	Returns (000s)	Amount (\$000s)	Average (\$)	
at most 10,000	690.5	2,827,365	4,095	0.0	0		
10,000 < 20,000	462.3	6,857,915	14,836	243.0	37,658	155	1.0%
20,000 < 35,000	566.4	15,411,240	27,208	552.6	165,515	300	1.1%
35,000 < 50,000	444.6	18,743,984	42,159	428.8	246,752	575	1.4%
50,000 < 75,000	486.6	29,928,307	61,509	465.4	486,341	1,045	1.7%
75,000 < 100,000	325.6	28,213,597	86,648	313.0	528,477	1,688	1.9%
100,000 < 200,000	457.9	61,760,788	134,873	445.6	1,630,401	3,659	2.7%
200,000 < 250,000	55.5	12,329,933	222,117	54.4	420,093	7,717	3.5%
250,000 < 500,000	74.0	24,825,820	335,602	72.8	954,120	13,106	3.9%
at least 500,000	35.0	46,445,962	1,328,508	34.9	2,630,439	75,267	5.7%
Total	3,598.3	247,344,912	68,739	2,610.6	7,099,795	2,720	4.0%

Gross Income Level	Taxable Returns						Effective Rate on Gross Income
	Gross Income			Charged Tax			
	Returns (000s)	Amount (\$000s)	Average (\$)	Returns (000s)	Amount (\$000s)	Average (\$)	
at most 10,000	0.0	0		0.0	0		
10,000 < 20,000	243.0	3,583,028	14,742	243.0	37,658	155	1.1%
20,000 < 35,000	552.6	15,033,728	27,204	552.6	165,515	300	1.1%
35,000 < 50,000	428.8	18,075,946	42,151	428.8	246,752	575	1.4%
50,000 < 75,000	465.4	28,619,238	61,499	465.4	486,341	1,045	1.7%
75,000 < 100,000	313.0	27,129,200	86,673	313.0	528,477	1,688	1.9%
100,000 < 200,000	445.6	60,127,585	134,951	445.6	1,630,401	3,659	2.7%
200,000 < 250,000	54.4	12,091,352	222,121	54.4	420,093	7,717	3.5%
250,000 < 500,000	72.8	24,446,072	335,788	72.8	954,120	13,106	3.9%
at least 500,000	34.9	46,437,263	1,328,753	34.9	2,630,439	75,267	5.7%
Total	2,610.6	235,543,413	90,225	2,610.6	7,099,795	2,720	3.0%

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 3.3 Tax Payment Analysis: Taxable and Non-Taxable Returns (\$ M)

Tax Payment Components	Amounts (\$000,000)			Percent of Gross Income		
	Taxable	Non-taxable	Total	Taxable	Non-taxable	Total
Taxes Withheld	5,081,580	77,785	5,159,365	2.2%	0.7%	2.1%
Estimated Payments and Credits Applied	1,582,243	8,250	1,590,494	0.7%	0.1%	0.6%
Cash Payments/Receivables	1,114,794	116,570	1,231,364	0.5%	1.0%	0.5%
Gross Receivables	422,673	0	422,673	0.2%	0.0%	0.2%
Gross Collections	8,201,290	202,605	8,403,896	3.5%	1.7%	3.4%
Refunds Issued	860,075	191,937	1,052,012	0.4%	1.6%	0.4%
Credits Approved	235,922	4,165	240,088	0.1%	0.0%	0.1%
Dedicated Contributions	247	30	277			
Gross Payables	5,251	6,473	11,724	0.0%	0.1%	0.0%
Gross Outflows	1,101,495	202,605	1,304,101	0.5%	1.7%	0.5%
Net charged Tax	7,099,795		7,099,795	3.0%	0.0%	2.9%

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 3.4 Tax Payment Analysis By Filing Status (\$ M)

Component Amounts	Married, Filing:					Total
	Single	Jointly	Separately	Head of Household	Surviving Spouse	
Taxes Withheld	996,082	3,687,493	71,955	400,234	3,601	5,159,365
Estimated Payments and Credits Applied	223,609	1,297,671	30,056	38,009	1,148	1,590,494
Other Payments/Receivables	180,618	900,044	25,031	122,289	1,335	1,229,317
Gross Receivables	48,711	351,809	12,843	9,091	219	422,673
Gross Collections	1,449,020	6,237,017	139,886	569,623	6,303	8,401,849
Refunds Issued	208,524	580,984	10,736	250,449	1,319	1,052,012
Credits Approved	36,057	191,610	5,628	6,505	288	240,088
Dedicated Contributions	119	118	4	35	0	277
Gross Payables	2,047	3,558	252	5,843	25	11,724
Gross Outflows	244,699	776,271	16,619	262,833	1,632	1,304,101
Net Charged Tax	1,204,321	5,460,746	123,266	306,791	4,671	7,099,795

Component Percent of Gross Income	Married, Filing:					Total
	Single	Jointly	Separately	Head of Household	Surviving Spouse	
Taxes Withheld	2.0%	2.1%	2.0%	2.0%	1.7%	2.1%
Estimated Payments and Credits Applied	0.5%	0.7%	0.8%	0.2%	0.5%	0.6%
Other Payments/Receivables	0.4%	0.5%	0.7%	0.6%	0.6%	0.5%
Gross Receivables	0.1%	0.2%	0.4%	0.0%	0.1%	0.2%
Gross Collections	2.9%	3.6%	3.8%	2.8%	3.0%	3.4%
Refunds Issued	0.4%	0.3%	0.3%	1.2%	0.6%	0.4%
Credits Approved	0.1%	0.1%	0.2%	0.0%	0.1%	0.1%
Gross Payables	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Dedicated Contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Gross Outflows	0.5%	0.4%	0.5%	1.3%	0.8%	0.5%
Net Charged Tax	2.4%	3.1%	3.4%	1.5%	2.2%	2.9%

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 3.5 Income Tax Effect of Property Tax Deduction and Credit
By Tax Rate Schedule Type

New Jersey Taxable Income	Property Tax Deduction			Property Tax Credit			Total Property Tax Relief via either deduction or credit		
	Affected Returns (000s)	Deduction Amount (\$m)	Liability Decrease (\$m)	Affected Returns (000s)	Deduction Amount (\$m)	Liability Decrease (\$m)	Affected Returns (000s)	Deduction Amount (\$m)	Liability Decrease (\$m)
at most 10,000	17.4	114,486	1,560	8.6	410	410	26.0	1,970	49.1
10,000 < 20,000	44.9	255,909	3,894	46.9	2,312	2,312	91.8	6,206	97.1
20,000 < 35,000	94.0	493,696	8,640	120.0	5,952	5,952	214.1	14,591	144.2
35,000 < 50,000	109.9	574,064	10,891	81.1	4,022	4,022	191.0	14,914	127.0
50,000 < 75,000	225.2	1,126,074	31,757	54.9	2,716	2,716	280.1	34,473	106.7
75,000 < 100,000	202.9	1,091,395	58,167	18.6	921	921	221.5	59,089	46.5
100,000 < 200,000	300.3	1,982,650	115,416	24.4	1,211	1,211	324.8	116,627	34.5
200,000 < 250,000	37.8	304,994	19,428	3.4	169	169	41.2	19,597	3.6
250,000 < 500,000	52.3	454,987	29,064	5.4	267	267	57.7	29,331	5.0
at least 500,000	27.5	258,360	23,175	1.9	93	93	29.4	23,268	2.6
Total	1,112.2	6,656,615	301,993	365.2	18,073	18,073	1,477.4	320,066	616.3

Multi-bracket filers = married filing jointly, household head, and qualifying survivor
Single-bracket filers = single and married filing separately

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 3.11a Tax Calculations By Gross Income Level: All Returns (Amounts, \$000s)

Gross Income Level	Taxable Income	Property Tax Deduction	Excess Property Tax Deduction	Liability Loss: Property Tax Deduction	N. J. Taxable Income	Schedule Tax	Other Credits	Tax after Credit	Tax Variance		Charged Tax
									Under	Over	
All Returns	233,240,878	8,053,295	84,400	365,297	225,194,884	8,945,670	1,760,804	7,184,870	418	417	7,099,795
Taxable Returns	223,725,651	8,015,812	53,583	364,687	215,709,840	8,728,801	1,602,859	7,125,942	327	325	7,099,795
at most 10,000	0	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	3,123,022	105,234	25,863	1,473	3,017,787	42,249	1,136	41,113	30	30	37,658
20,000 < 30,000	8,156,137	379,001	22,775	5,671	7,777,136	111,720	2,477	109,243	48	47	101,374
30,000 < 35,000	4,863,322	223,361	2,832	3,738	4,639,961	69,572	2,133	67,439	21	21	64,140
35,000 < 40,000	5,216,936	246,710	1,049	4,698	4,970,226	77,363	2,750	74,613	20	19	72,037
40,000 < 50,000	11,169,608	565,773	557	15,564	10,603,836	186,528	8,677	177,851	34	34	174,714
50,000 < 60,000	10,775,022	570,300	227	17,117	10,204,722	204,924	12,711	192,213	27	27	190,309
60,000 < 70,000	10,425,443	563,470	75	17,431	9,861,973	211,997	15,856	196,141	22	22	195,055
70,000 < 75,000	5,252,669	278,402	61	8,597	4,974,267	110,330	8,934	101,397	10	10	100,977
75,000 < 80,000	5,225,910	278,384	41	9,483	4,947,526	111,565	9,357	102,208	9	9	101,930
80,000 < 90,000	10,406,747	545,001	61	22,904	9,861,746	232,247	20,808	211,440	16	16	211,063
90,000 < 100,000	9,856,445	506,584	22	27,159	9,349,861	239,720	23,997	215,722	14	14	215,484
100,000 < 150,000	37,026,850	1,728,875	20	96,410	35,297,975	1,117,528	139,859	977,669	40	40	976,954
150,000 < 200,000	20,479,237	804,051	0	49,484	19,675,187	774,070	120,327	653,743	15	16	653,447
200,000 < 250,000	11,728,336	384,976	0	24,514	11,343,360	511,318	91,076	420,242	7	7	420,093
250,000 < 500,000	23,907,135	547,504	0	34,874	23,359,631	1,206,025	251,656	954,369	9	9	954,120
500,000 < 1,000,000	15,376,162	183,858	0	16,211	15,192,304	975,161	246,008	729,153	3	3	729,066
1,000,000 < 3,000,000	15,155,807	84,509	0	7,580	15,071,298	1,187,783	320,013	867,770	1	1	867,756
at least 3,000,000	15,580,863	19,819	0	1,778	15,561,044	1,358,700	325,082	1,033,618	0	0	1,033,617
Non-taxable Returns	9,515,227	37,483	30,817	610	9,485,045	216,869	157,945	58,928	92	92	0
at most 10,000	1,856,044	0	0	0	1,856,044	25,985	0	25,985	60	59	0
10,000 < 20,000	2,355,825	17,718	17,681	193	2,342,072	32,789	473	32,316	27	26	0
20,000 < 35,000	270,186	12,283	11,813	132	260,821	3,862	3,773	89	1	1	0
35,000 < 50,000	601,332	1,542	843	28	600,017	10,626	10,523	104	1	1	0
50,000 < 75,000	1,221,325	2,102	339	61	1,219,347	28,425	28,261	167	2	2	0
75,000 < 100,000	1,027,272	1,825	44	83	1,025,457	27,934	27,823	112	1	1	0
100,000 < 200,000	1,570,191	1,677	81	93	1,568,560	56,779	56,652	127	1	1	0
200,000 < 250,000	232,530	188	6	12	232,343	10,759	10,747	13	0	0	0
250,000 < 500,000	371,982	147	10	9	371,845	19,165	19,150	15	0	0	0
at least 500,000	8,539	0	0	0	8,539	546	545	0	0	0	0

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 3.12a Tax Calculations By Taxable Income Level: All Returns (Amounts, \$000s)

Taxable Income Level	Taxable Income	Property Tax Deduction	Excess Property Tax Deduction	Liability Loss: Property Tax Deduction	N.J. Taxable Income	Schedule Tax	Other Credits	Tax after Credit	Tax Variance		Charged Tax
									Under	Over	
All Returns	233,240,878	8,053,295	84,400	365,297	225,194,884	8,945,670	1,760,804	7,184,870	418	417	7,099,795
Taxable Returns	223,725,651	8,015,812	53,583	364,687	215,709,840	8,728,801	1,602,859	7,125,942	327	325	7,099,795
at most 10,000	813,202	212,895	53,583	2,981	600,307	8,404	120	8,284	10	10	7,386
10,000 < 20,000	5,691,573	370,662	0	5,623	5,320,911	74,493	1,515	72,977	43	43	67,323
20,000 < 30,000	9,711,695	448,204	0	7,890	9,263,491	135,980	3,243	132,737	47	46	125,601
30,000 < 35,000	5,619,166	247,741	0	5,088	5,371,425	82,431	2,671	79,760	21	21	76,791
35,000 < 40,000	6,070,690	283,561	0	7,609	5,787,129	93,780	3,450	90,331	20	19	88,217
40,000 < 50,000	12,187,876	581,298	0	18,385	11,606,579	215,664	10,517	205,147	32	32	202,486
50,000 < 60,000	11,472,566	579,704	0	18,745	10,892,862	227,728	14,827	212,901	25	25	211,558
60,000 < 70,000	11,253,331	566,211	0	18,870	10,687,120	237,190	18,263	218,927	21	21	217,963
70,000 < 75,000	5,599,728	282,106	0	11,310	5,317,622	122,107	10,522	111,585	9	9	111,307
75,000 < 80,000	5,508,938	275,192	0	13,465	5,233,746	124,581	11,207	113,374	9	8	113,148
80,000 < 90,000	10,482,889	516,505	0	29,127	9,966,385	256,470	24,694	231,776	15	15	231,501
90,000 < 100,000	9,559,032	456,258	0	25,637	9,102,774	259,440	27,907	231,533	12	12	231,315
100,000 < 150,000	33,681,427	1,461,439	0	82,288	32,219,987	1,091,247	144,517	946,730	33	33	946,070
150,000 < 200,000	17,991,120	656,929	0	41,846	17,334,191	712,245	116,470	595,776	13	13	595,505
200,000 < 250,000	10,514,020	321,826	0	20,500	10,192,194	471,716	87,307	384,409	6	6	384,268
250,000 < 500,000	22,263,691	481,272	0	30,745	21,782,419	1,137,912	243,210	894,702	8	8	894,463
500,000 < 1,000,000	14,892,936	172,684	0	15,490	14,720,252	954,246	242,775	711,471	3	3	711,386
1,000,000 < 3,000,000	14,908,883	81,738	0	7,332	14,827,145	1,171,005	315,587	855,418	1	1	855,404
at least 3,000,000	15,502,887	19,585	0	1,757	15,483,302	1,352,162	324,058	1,028,104	0	0	1,028,103
Non-taxable Returns	9,515,227	37,483	30,817	610	9,485,045	216,869	157,945	58,928	92	92	0
at most 10,000	2,511,844	30,904	30,817	330	2,488,240	34,835	50	34,787	70	69	0
10,000 < 20,000	1,738,653	243	0	4	1,738,410	24,338	780	23,558	16	16	0
20,000 < 35,000	335,596	610	0	11	334,986	5,035	4,964	71	1	1	0
35,000 < 50,000	651,331	1,051	0	33	650,280	11,831	11,726	105	1	1	0
50,000 < 75,000	1,247,105	1,755	0	65	1,245,350	29,544	29,383	161	2	2	0
75,000 < 100,000	982,989	1,489	0	81	981,500	27,807	27,705	102	1	1	0
100,000 < 200,000	1,462,332	1,212	0	71	1,461,121	54,223	54,107	117	1	1	0
200,000 < 250,000	225,070	81	0	5	224,989	10,505	10,492	13	0	0	0
250,000 < 500,000	354,222	137	0	9	354,085	18,342	18,328	14	0	0	0
at least 500,000	6,084	0	0	0	6,084	409	409	0	0	0	0

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 3.21a Tax Payments By Gross Income Level: All Returns (Amounts, \$000s)

Gross Income Level	Withholdings	Estimated Payments & Credits	Cash Payments & Receivables	Refunds Issued	Credits Approved	Property Tax Credit	NJ Earned Income Credit
All Returns	5,159,365	1,590,494	963,522	1,052,012	240,088	30,254	111,857
Taxable Returns	5,081,580	1,582,243	961,951	860,075	235,922	26,143	2
at most 10,000	0	0	0	0	0	0	0
10,000 < 20,000	46,190	2,844	4,495	15,471	974	3,455	1
20,000 < 30,000	131,426	7,249	8,344	44,480	2,327	7,868	1
30,000 < 35,000	81,884	4,471	4,081	26,025	1,301	3,298	0
35,000 < 40,000	92,498	4,931	4,036	29,235	1,367	2,575	0
40,000 < 50,000	219,017	10,934	9,682	64,771	3,028	3,136	0
50,000 < 60,000	231,745	12,174	11,879	65,409	3,210	1,903	0
60,000 < 70,000	233,586	13,180	12,497	64,083	3,135	1,086	0
70,000 < 75,000	120,001	7,230	6,338	32,268	1,823	419	0
75,000 < 80,000	120,184	6,896	6,575	31,709	1,578	278	0
80,000 < 90,000	243,401	14,005	14,065	60,466	3,225	376	0
90,000 < 100,000	232,911	14,702	17,459	49,713	3,243	238	0
100,000 < 150,000	917,940	80,662	112,458	137,184	15,455	715	0
150,000 < 200,000	546,145	81,144	86,898	62,048	14,186	296	0
200,000 < 250,000	317,499	71,918	61,091	32,686	11,444	149	0
250,000 < 500,000	614,931	243,357	148,451	64,400	36,553	249	0
500,000 < 1,000,000	370,076	230,368	130,637	33,122	32,585	87	0
1,000,000 < 3,000,000	323,337	316,886	165,443	24,800	42,907	14	0
at least 3,000,000	238,809	459,293	157,520	22,204	57,582	1	0
Non-taxable Returns	77,785	8,250	1,571	191,937	4,165	4,111	111,855
at most 10,000	36,168	3,729	893	70,639	1,686	356	33,832
10,000 < 20,000	36,584	2,623	373	112,179	1,639	365	78,020
20,000 < 35,000	937	523	30	1,681	224	495	3
35,000 < 50,000	703	160	22	1,364	84	669	0
50,000 < 75,000	1,153	187	55	2,062	102	959	0
75,000 < 100,000	777	130	37	1,339	60	577	0
100,000 < 200,000	1,121	392	120	1,871	176	584	0
200,000 < 250,000	119	185	7	263	80	51	0
250,000 < 500,000	199	273	33	466	113	55	0
at least 500,000	25	49	0	73	2	1	0

Statistics of Income 2005: New Jersey Income Tax Returns for 2004

Table 3.22a Tax Payments By Taxable Income Level: All Returns (Amounts, \$000s)

Taxable Income Level	Withholdings	Estimated Payments & Credits	Cash Payments & Receivables	Refunds Issued	Credits Approved	Property Tax Credit	NJ Earned Income Credit
All Returns	5,159,365	1,590,494	963,522	1,052,012	240,088	30,254	111,857
Taxable Returns	5,081,580	1,582,243	961,951	860,075	235,922	26,143	2
at most 10,000	12,339	3,664	1,815	9,248	1,344	897	0
10,000 < 20,000	86,587	8,185	8,451	34,181	2,687	5,654	1
20,000 < 30,000	159,335	10,518	9,210	52,106	3,197	7,135	0
30,000 < 35,000	98,020	5,829	4,332	31,044	1,637	2,968	0
35,000 < 40,000	113,165	5,935	4,520	35,270	1,599	2,113	0
40,000 < 50,000	250,608	12,878	11,371	72,506	3,206	2,661	0
50,000 < 60,000	254,117	13,861	13,138	69,429	3,523	1,343	0
60,000 < 70,000	258,298	14,175	13,483	68,143	3,284	964	0
70,000 < 75,000	130,235	7,213	7,154	33,246	1,708	278	0
75,000 < 80,000	129,984	7,453	7,418	31,662	1,713	225	0
80,000 < 90,000	250,252	15,159	18,054	52,454	3,281	276	0
90,000 < 100,000	232,041	15,574	22,906	40,171	3,050	217	0
100,000 < 150,000	856,840	84,590	114,266	113,078	15,346	660	0
150,000 < 200,000	485,265	79,690	80,784	51,907	13,581	271	0
200,000 < 250,000	283,970	69,799	56,711	28,620	10,838	142	0
250,000 < 500,000	568,580	233,100	139,907	59,358	34,619	240	0
500,000 < 1,000,000	357,328	225,300	128,701	31,477	31,564	85	0
1,000,000 < 3,000,000	317,292	312,427	163,668	24,016	42,601	14	0
at least 3,000,000	237,321	456,893	156,062	22,158	57,143	1	0
Non-taxable Returns	77,785	8,250	1,571	191,937	4,165	4,111	111,855
at most 10,000	47,913	5,816	1,081	117,391	2,838	731	69,894
10,000 < 20,000	25,628	1,212	200	66,719	798	167	41,959
20,000 < 35,000	523	82	26	983	36	478	2
35,000 < 50,000	628	63	18	1,240	34	663	0
50,000 < 75,000	1,068	126	60	1,923	58	920	0
75,000 < 100,000	715	109	37	1,221	58	527	0
100,000 < 200,000	1,011	380	111	1,711	178	524	0
200,000 < 250,000	90	157	5	235	56	48	0
250,000 < 500,000	185	261	33	447	108	51	0
at least 500,000	25	44	0	68	1	0	0

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 4.1 Sources of Income: All Returns 2003-2004 Comparison

Income Source	Number of Returns			Amounts (\$000)			Percent of Gross Income		
	2004	2003	Percent Change	2004	2003	Percent Change	2004	2003	Change
Employee Compensation	3,082,177	3,052,175	1.0%	188,114,569	178,693,200	5.3%	76.1%	78.9%	-2.9%
Interest	1,891,402	1,975,257	-4.2%	3,204,937	3,421,203	-6.3%	1.3%	1.5%	-0.2%
Dividends	1,153,901	1,164,682	-0.9%	4,418,608	3,595,598	22.9%	1.8%	1.6%	0.2%
Other Income	1,358,584	1,261,462	7.7%	52,452,197	41,585,883	26.1%	21.2%	18.4%	2.8%
Total Income	3,570,473	3,549,310	0.6%	248,190,311	227,295,883	9.2%	100.3%	100.4%	-0.1%
Other Retirement Exclusion	143,811	163,324	-11.9%	1,058,705	1,203,272	-12.0%	0.4%	0.5%	-0.1%
Gross Income	3,598,305	3,579,847	0.5%	247,344,912	226,368,253	9.3%	100.0%	100.0%	0.0%
Sources of Other Income:									
S-Corporation Income	78,308	74,709	4.8%	8,178,862	6,137,138	33.3%	3.3%	2.7%	0.6%
Net Profits from Business	386,625	371,300	4.1%	9,751,241	8,824,644	10.5%	3.9%	3.9%	0.0%
Net Capital Gains	519,563	379,901	36.8%	10,627,750	7,244,347	46.7%	4.3%	3.2%	1.1%
Pensions and Annuities	465,680	453,774	2.6%	8,137,604	7,438,145	9.4%	3.3%	3.3%	0.0%
Distributive Share of									
Partnership Income	110,059	99,466	10.6%	11,471,236	8,254,099	39.0%	4.6%	3.6%	1.0%
Rental Income	104,574	107,581	-2.8%	1,476,454	1,377,429	7.2%	0.6%	0.6%	0.0%
Net Gambling Income	20,003	19,929	0.4%	217,494	100,442	116.5%	0.1%	0.0%	0.0%
Alimony Received	19,526	19,273	1.3%	360,974	328,409	9.9%	0.1%	0.1%	0.0%
All Other	157,584	159,022	-0.9%	2,230,582	1,881,231	18.6%	0.9%	0.8%	0.1%
Sub Total: Other Income	1,861,922	1,684,955	10.5%	52,452,197	41,585,883	26.1%	21.2%	18.4%	2.8%

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 4.2 Income Distribution: All Returns 2003-2004 Comparison

Gross Income Level	Number of Returns (000s)			Amounts (\$m)		
	2004	2003	% Change	2004	2003	% Change
Under \$10,000	690.5	722.9	-4.5%	2,827	2,867	-1.4%
10,000 - 20,000	462.3	463.7	-0.3%	6,858	6,871	-0.2%
20,000 - 35,000	566.4	569.3	-0.5%	15,411	15,496	-0.5%
35,000 - 50,000	444.6	446.9	-0.5%	18,744	18,814	-0.4%
50,000 - 75,000	486.6	482.5	0.8%	29,928	29,703	0.8%
75,000 - 100,000	325.6	321.6	1.3%	28,214	27,841	1.3%
100,000 - 250,000	513.4	478.8	7.2%	74,091	68,772	7.7%
at least 250,000	108.9	94.2	15.6%	71,272	56,004	27.3%
Total	3,598.3	3,579.8	0.5%	247,345	226,368	9.3%

Percentage Distribution by Gross Income Level

Gross Income Level	Number of Returns			Amount		
	2004	2003	change	2004	2003	change
Under \$10,000	19.2%	20.2%	-1.0%	1.1%	1.3%	-0.1%
10,000 - 20,000	12.8%	13.0%	-0.1%	2.8%	3.0%	-0.3%
20,000 - 35,000	15.7%	15.9%	-0.2%	6.2%	6.8%	-0.6%
35,000 - 50,000	12.4%	12.5%	-0.1%	7.6%	8.3%	-0.7%
50,000 - 75,000	13.5%	13.5%	0.0%	12.1%	13.1%	-1.0%
75,000 - 100,000	9.0%	9.0%	0.1%	11.4%	12.3%	-0.9%
100,000 - 250,000	14.3%	13.4%	0.9%	30.0%	30.4%	-0.4%
at least 250,000	3.0%	2.6%	0.4%	28.8%	24.7%	4.1%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 4.3 Change In Number Of Returns And Total Income Amount By County

COUNTY	Number of Returns		Change		Total Income Amount (\$000)		Change	
	2003	2004	Number	%	2003	2004	Amount	%
ATLANTIC	111,805	113,921	2,116	1.9%	4,947,421	5,365,757	418,336	8.5%
BERGEN	377,354	374,503	(2,851)	-0.8%	30,429,999	33,708,109	3,278,110	10.8%
BURLINGTON	178,781	178,656	(125)	-0.1%	11,005,721	11,736,007	730,287	6.6%
CAMDEN	199,198	199,307	109	0.1%	10,282,995	10,931,913	648,917	6.3%
CAPE MAY	39,977	39,331	(646)	-1.6%	1,945,027	2,103,390	158,363	8.1%
CUMBERLAND	53,509	53,770	261	0.5%	2,102,151	2,253,592	151,441	7.2%
ESSEX	299,819	299,087	(732)	-0.2%	18,609,075	20,291,901	1,682,825	9.0%
GLOUCESTER	106,421	107,824	1,403	1.3%	5,707,169	6,127,967	420,798	7.4%
HUDSON	247,326	249,726	2,400	1.0%	10,396,047	11,137,684	741,637	7.1%
HUNTERDON	51,200	51,493	293	0.6%	4,780,307	5,169,238	388,931	8.1%
MERCER	139,016	138,922	(94)	-0.1%	9,802,628	10,453,551	650,923	6.6%
MIDDLESEX	315,953	317,183	1,230	0.4%	18,192,514	19,364,355	1,171,840	6.4%
MONMOUTH	256,498	258,228	1,730	0.7%	20,150,282	22,047,057	1,896,775	9.4%
MORRIS	202,465	204,076	1,611	0.8%	18,876,100	20,699,056	1,822,956	9.7%
OCEAN	223,475	222,823	(652)	-0.3%	10,723,591	11,524,740	801,149	7.5%
PASSAIC	200,090	199,978	(112)	-0.1%	9,376,202	9,922,949	546,747	5.8%
SALEM	24,920	24,529	(391)	-1.6%	1,154,336	1,227,468	73,132	6.3%
SOMERSET	130,794	131,835	1,041	0.8%	12,487,641	13,862,504	1,374,863	11.0%
SUSSEX	58,757	58,800	43	0.1%	3,870,557	4,109,044	238,486	6.2%
UNION	217,189	216,703	(486)	-0.2%	13,579,045	14,856,835	1,277,790	9.4%
WARREN	42,335	42,564	229	0.5%	2,423,194	2,560,360	137,166	5.7%
COUNTY UNKNOWN	187,043	208,665	21,622	11.6%	10,045,445	13,194,541	3,149,096	31.3%
TOTALS	3,663,925	3,691,924	27,999	0.8%	230,887,447	252,648,017	21,760,570	9.4%

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 4.4 Net Charged Tax: Taxable Returns 2002-2003 Comparison

Gross Income Level	Number of Returns (000s)			Amount (\$000s)		
	2004	2003	%Change	2004	2003	%Change
Under \$10,000	0.0	0.0		0	0 -	
10,000 - 20,000	243.0	239.9	1.3%	37,658	36,428	3.4%
20,000 - 35,000	552.6	555.1	-0.4%	165,515	164,801	0.4%
35,000 - 50,000	428.8	429.0	0.0%	246,752	245,265	0.6%
50,000 - 75,000	465.4	460.2	1.1%	486,341	477,712	1.8%
75,000 - 100,000	313.0	308.7	1.4%	528,477	516,367	2.3%
100,000 - 250,000	500.0	464.9	7.5%	2,050,494	1,887,243	8.7%
at least 250,000	107.8	92.9	16.0%	3,584,559	2,314,967	54.8%
Total	2,610.6	2,550.7	2.4%	7,099,795	5,642,782	25.8%

Percent Distribution by Gross Income Level

Gross Income Level	Number of Returns			Amount		
			change			change
Under \$10,000	0.0%	0.0%	0.0%	0.0%	0.0% -	
10,000 - 20,000	9.3%	9.4%	-0.1%	0.5%	0.6%	-0.1%
20,000 - 35,000	21.2%	21.8%	-0.6%	2.3%	2.9%	-0.6%
35,000 - 50,000	16.4%	16.8%	-0.4%	3.5%	4.3%	-0.9%
50,000 - 75,000	17.8%	18.0%	-0.2%	6.9%	8.5%	-1.6%
75,000 - 100,000	12.0%	12.1%	-0.1%	7.4%	9.2%	-1.7%
100,000 - 250,000	19.2%	18.2%	0.9%	28.9%	33.4%	-4.6%
at least 250,000	4.1%	3.6%	0.5%	50.5%	41.0%	9.5%
Total	100.0%	100.0%	-	100.0%	100.0%	0.0%

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 4.5 Average Tax And Effective Rate - All Returns 2002-2003 Comparison

Gross Income Level	Average Tax (\$)			Effective Tax Rate		
	2004	2003	04 - '03 Change	2004	2003	04 - '03 Change
Under \$10,000	-	-	-	-	-	-
10,000 - 20,000	155	152	3	1.1%	1.0%	0.0%
20,000 - 35,000	300	297	3	1.1%	1.1%	0.0%
35,000 - 50,000	575	572	4	1.4%	1.4%	0.0%
50,000 - 75,000	1,045	1,038	7	1.7%	1.7%	0.0%
75,000 - 100,000	1,688	1,673	16	1.9%	1.9%	0.0%
100,000 - 250,000	4,101	4,059	42	2.8%	2.8%	0.0%
at least 250,000	33,267	24,918	8,350	5.1%	4.2%	0.9%
Total	\$2,720	\$2,212	\$507	3.0%	2.6%	0.4%

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 4.6 Comparative Tax Payments- All Returns (\$M)

	Tax Year		Change	
	2004	2003	Amount	Percent
Taxes Withheld	5,159	4,691	468	10.0%
Estimated Payments and Credits Applied	1,590	1,180	411	34.8%
Other Payments	1,654	928	726	78.2%
Gross Collections	8,404	6,799	1,605	23.6%
Refunds Issued	1,052	982	70	7.1%
Credits Approved	240	174	66	37.9%
Dedicated Contributions	0			
Gross Payables	12			
Gross Outflows	1,304	1,156	148	12.8%
 Net Charged Tax	 7,100	 5,643	 1,457	 25.8%

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 5A Income Tax Return Amounts Summarized by County

COUNTY	NUMBER OF RETURNS	TOTAL INCOME (\$000)	TAXABLE INCOME (\$000)	NET CHARGED TAX (\$000)	AVERAGE TOTAL INCOME (\$)	AVERAGE TAXABLE INCOME (\$)	AVERAGE NET CHARGED TAX (\$)
ATLANTIC	113,921	5,365,757	4,749,567	134,842	47,101	41,692	1,184
BERGEN	374,503	33,708,109	30,988,854	1,003,002	90,008	82,747	2,678
BURLINGTON	178,656	11,736,007	10,573,768	320,413	65,691	59,185	1,793
CAMDEN	199,307	10,931,913	9,784,417	262,557	54,850	49,092	1,317
CAPE MAY	39,331	2,103,390	1,886,265	62,410	53,479	47,959	1,587
CUMBERLAND	53,770	2,253,592	2,004,363	51,228	41,912	37,277	953
ESSEX	299,087	20,291,901	18,530,720	582,249	67,846	61,958	1,947
GLOUCESTER	107,824	6,127,967	5,476,408	132,295	56,833	50,790	1,227
HUDSON	249,726	11,137,684	10,177,185	196,203	44,600	40,753	786
HUNTERDON	51,493	5,169,238	4,712,093	185,720	100,387	91,509	3,607
MERCER	138,922	10,453,551	9,551,604	333,583	75,248	68,755	2,401
MIDDLESEX	317,183	19,364,355	17,415,284	470,997	61,051	54,906	1,485
MONMOUTH	258,228	22,047,057	20,116,969	684,146	85,378	77,904	2,649
MORRIS	204,076	20,699,056	19,049,635	725,941	101,428	93,346	3,557
OCEAN	222,823	11,524,740	10,103,856	290,924	51,722	45,345	1,306
PASSAIC	199,978	9,922,949	8,761,670	236,131	49,620	43,813	1,181
SALEM	24,529	1,227,468	1,095,293	25,415	50,042	44,653	1,036
SOMERSET	131,835	13,862,504	12,810,360	518,653	105,150	97,170	3,934
SUSSEX	58,800	4,109,044	3,663,980	113,547	69,882	62,313	1,931
UNION	216,703	14,856,835	13,469,178	406,817	68,559	62,155	1,877
WARREN	42,564	2,560,360	2,266,058	62,795	60,153	53,239	1,475
COUNTY UNKNOWN	208,665	13,194,541	12,230,131	441,027	63,233	58,611	2,114
Statewide	3,691,924	252,648,017	229,417,657	7,240,894	68,433	62,140	1,961

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 5B Income by Type of Taxpayer by County

COUNTY	WITH AT LEAST ONE FILER AGE < 65			WITH AT LEAST ONE FILER AGE 65+		
	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET CHARGED TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET CHARGED TAX (\$)
ATLANTIC	99,557	48,446	1,206	14,364	37,773	1,030
BERGEN	315,187	94,366	2,746	59,316	66,851	2,320
BURLINGTON	153,540	70,183	1,924	25,116	38,225	995
CAMDEN	176,268	56,949	1,349	23,039	38,788	1,078
CAPE MAY	31,187	57,644	1,727	8,144	37,530	1,051
CUMBERLAND	47,581	43,295	972	6,189	31,280	802
ESSEX	266,431	68,419	1,878	32,656	63,171	2,509
GLOUCESTER	95,339	60,463	1,311	12,485	29,115	584
HUDSON	227,556	46,141	800	22,170	28,780	640
HUNTERDON	44,993	105,868	3,809	6,500	62,449	2,203
MERCER	120,147	78,471	2,467	18,775	54,623	1,977
MIDDLESEX	278,044	64,283	1,556	39,139	38,090	979
MONMOUTH	222,609	89,513	2,718	35,619	59,538	2,220
MORRIS	175,850	107,544	3,774	28,226	63,326	2,209
OCEAN	172,935	58,193	1,490	49,888	29,290	666
PASSAIC	178,012	50,904	1,203	21,966	39,220	998
SALEM	21,090	53,423	1,102	3,439	29,304	631
SOMERSET	115,803	109,867	4,083	16,032	71,083	2,858
SUSSEX	52,516	72,968	2,007	6,284	44,087	1,301
UNION	188,596	71,027	1,881	28,107	51,995	1,854
WARREN	36,991	64,268	1,584	5,573	32,843	756
COUNTY UNKNOWN	183,663	63,104	2,022	25,002	64,178	2,783
Statewide	3,203,895	71,414	2,014	488,029	48,859	1,614

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 5C Income by Source of Income by County

COUNTY	EMPLOYEE COMPENSATION		INTEREST	
	NUMBER	AVERAGE (\$)	NUMBER	AVERAGE (\$)
ATLANTIC	100,585	41,905	47,802	1,361
BERGEN	308,684	75,772	236,731	2,339
BURLINGTON	155,811	59,868	92,781	1,264
CAMDEN	176,708	49,862	85,287	1,279
CAPE MAY	31,649	42,675	22,256	1,714
CUMBERLAND	48,040	38,668	21,000	1,146
ESSEX	259,641	57,886	126,716	2,004
GLOUCESTER	95,784	54,217	53,521	901
HUDSON	217,510	44,112	95,858	1,006
HUNTERDON	44,120	87,686	35,391	1,647
MERCER	119,809	66,315	74,873	1,606
MIDDLESEX	277,350	57,715	178,678	1,257
MONMOUTH	218,288	72,847	153,611	1,974
MORRIS	174,497	88,261	135,724	1,901
OCEAN	173,712	49,422	126,041	1,642
PASSAIC	175,425	45,966	89,065	1,335
SALEM	21,491	46,908	12,689	1,093
SOMERSET	114,136	89,193	84,829	1,987
SUSSEX	51,795	63,605	34,483	1,063
UNION	185,989	61,815	109,239	1,867
WARREN	36,700	57,831	24,339	1,111
COUNTY UNKNOWN	176,054	51,273	86,473	2,308
Statewide	3,163,778	60,583	1,927,387	1,684

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 5C Income by Source of Income by County (continued)

COUNTY	DIVIDENDS		OTHER INCOME	
	NUMBER	AVERAGE (\$)	NUMBER	AVERAGE (\$)
ATLANTIC	26,175	2,643	5,066	7,482
BERGEN	152,376	4,972	21,962	18,972
BURLINGTON	57,454	2,854	7,528	10,183
CAMDEN	51,538	2,599	7,186	9,951
CAPE MAY	13,182	3,390	1,968	13,199
CUMBERLAND	10,160	2,674	1,701	10,224
ESSEX	73,838	5,015	11,730	16,763
GLOUCESTER	29,905	1,791	3,753	6,692
HUDSON	41,249	2,249	5,509	7,222
HUNTERDON	26,857	3,497	3,315	15,088
MERCER	47,138	4,585	6,916	18,084
MIDDLESEX	100,945	2,537	11,760	8,992
MONMOUTH	105,618	4,118	13,611	14,951
MORRIS	96,694	4,266	12,204	17,579
OCEAN	77,069	2,897	9,289	10,139
PASSAIC	47,693	2,806	6,602	8,361
SALEM	6,572	2,707	985	5,437
SOMERSET	60,674	4,779	7,563	19,116
SUSSEX	20,947	2,519	2,860	8,540
UNION	64,556	4,383	8,561	13,426
WARREN	14,928	2,190	1,879	7,475
COUNTY UNKNOWN	49,735	6,286	8,336	24,786
Statewide	1,175,303	3,806	160,284	14,136

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 5D-1 Total Income by Filing Status with at least one filer Age < 65

COUNTY	SINGLE			MARRIED FILING JOINT			HEAD OF HOUSEHOLD		
	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)
ATLANTIC	40,998	27,701	603	32,394	89,229	2,545	24,272	29,679	451
BERGEN	135,845	38,083	938	137,888	161,741	5,011	35,720	50,321	880
BURLINGTON	62,768	31,830	715	66,378	116,585	3,493	21,196	41,218	654
CAMDEN	71,511	29,341	581	63,804	103,688	2,776	37,770	31,309	424
CAPE MAY	13,728	28,405	739	12,427	99,423	3,244	4,375	33,025	591
CUMBERLAND	17,844	25,037	514	15,637	78,760	2,045	13,354	26,661	345
ESSEX	103,377	32,392	736	74,490	159,262	5,029	83,855	32,343	478
GLOUCESTER	37,613	28,620	563	43,454	95,251	2,192	12,679	36,947	505
HUDSON	110,196	37,759	670	58,166	78,466	1,481	55,461	28,631	330
HUNTERDON	17,666	37,804	1,086	23,748	160,739	6,007	2,855	76,529	2,513
MERCER	49,496	34,156	862	45,579	147,898	5,138	22,647	36,600	590
MIDDLESEX	113,573	32,931	768	117,452	104,342	2,664	41,645	37,857	553
MONMOUTH	93,869	34,401	894	100,319	153,038	4,914	24,642	44,045	820
MORRIS	73,137	39,675	1,190	84,242	177,260	6,524	15,466	55,248	1,246
OCEAN	70,853	29,396	683	78,417	90,195	2,460	20,896	37,150	600
PASSAIC	71,470	30,117	687	58,945	93,434	2,452	45,075	28,319	379
SALEM	7,928	26,955	499	9,303	84,283	1,858	3,434	31,346	386
SOMERSET	47,355	41,120	1,244	53,227	186,094	7,342	13,157	51,734	1,136
SUSSEX	19,993	31,392	747	26,928	109,331	3,176	4,579	45,299	764
UNION	76,910	31,873	745	67,235	137,980	3,995	40,972	35,990	575
WARREN	14,384	30,758	696	18,195	96,896	2,508	3,786	37,904	597
COUNTY UNKNOWN	86,526	33,891	890	57,393	124,221	4,528	33,900	31,704	514
Statewide	1,337,040	33,587	799	1,245,621	128,500	3,972	561,736	35,868	569

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 5D-2 Total Income by Filing Status with at least one filer Age 65+

COUNTY	SINGLE			MARRIED FILING JOINT			HEAD OF HOUSEHOLD		
	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)	NUMBER OF RETURNS	AVERAGE TOTAL INCOME (\$)	AVERAGE NET TAX (\$)
ATLANTIC	6,160	23,391	554	7,319	51,062	1,490	673	26,536	396
BERGEN	25,389	35,349	1,051	31,068	93,803	3,389	2,063	40,651	911
BURLINGTON	10,145	22,652	529	13,624	50,936	1,386	1,033	24,693	368
CAMDEN	9,730	22,849	602	11,912	53,542	1,550	1,082	21,917	222
CAPE MAY	3,460	23,745	615	4,378	49,105	1,409	201	20,605	307
CUMBERLAND	2,586	19,225	477	3,246	42,085	1,106	268	19,940	358
ESSEX	15,072	32,277	1,025	14,808	100,145	4,318	2,266	26,448	407
GLOUCESTER	5,079	18,324	336	6,821	37,941	799	468	20,016	222
HUDSON	11,045	20,889	520	9,485	38,703	820	1,315	25,343	426
HUNTERDON	2,590	36,040	1,225	3,696	79,233	2,672	143	23,949	296
MERCER	8,431	29,356	913	9,170	80,580	3,081	863	23,873	332
MIDDLESEX	16,783	22,156	479	20,282	52,536	1,442	1,571	24,401	385
MONMOUTH	15,765	31,194	966	18,156	85,905	3,398	1,238	30,542	578
MORRIS	11,585	35,103	1,140	15,502	86,086	3,092	821	33,448	593
OCEAN	21,530	18,675	362	26,814	38,087	921	1,052	23,315	341
PASSAIC	9,664	23,503	538	10,951	54,680	1,467	1,065	24,644	335
SALEM	1,303	18,244	325	1,959	37,830	873	132	16,351	183
SOMERSET	6,878	38,918	1,434	8,475	97,888	4,024	461	39,330	1,264
SUSSEX	2,540	24,911	607	3,504	59,292	1,866	165	22,280	229
UNION	12,516	29,044	858	13,813	75,234	2,862	1,377	25,898	410
WARREN	2,365	21,564	522	3,003	42,624	971	146	18,719	185
COUNTY UNKNOWN	13,638	39,396	1,541	10,047	101,323	4,677	834	28,742	559
Statewide	214,254	27,923	806	248,033	68,492	2,379	19,237	27,436	471

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 5E Summary of Filing Characteristics

COUNTY	EXEMPTION TYPES (NUMBER OF CLAIMS)					
	REGULAR EXEMPTIONS	DEPENDENT CHILDREN	OTHER DEPENDENTS	TOTAL BLIND AND DISABLED	TOTAL AGE 65+	TOTAL COLLEGE
ATLANTIC	153,634	75,769	6,437	2,660	19,257	4,894
BERGEN	543,459	229,084	17,255	6,601	81,180	22,457
BURLINGTON	258,658	115,668	6,531	4,562	34,639	11,435
CAMDEN	275,023	140,425	10,554	4,817	31,268	12,024
CAPE MAY	56,136	20,845	1,058	1,240	11,282	1,885
CUMBERLAND	72,653	39,593	4,051	1,792	8,289	2,260
ESSEX	388,385	214,185	24,194	5,378	42,664	13,432
GLOUCESTER	158,099	75,190	4,003	3,190	17,122	7,274
HUDSON	317,377	135,721	19,391	4,198	27,885	7,250
HUNTERDON	78,937	35,486	1,051	924	8,869	3,947
MERCER	193,671	91,722	6,466	3,088	25,144	8,210
MIDDLESEX	454,917	203,586	19,971	6,699	53,266	18,478
MONMOUTH	376,703	175,486	8,991	5,857	48,120	18,333
MORRIS	303,820	134,797	7,150	3,463	38,887	14,083
OCEAN	328,054	135,921	6,839	8,060	69,901	11,208
PASSAIC	269,874	142,291	12,733	3,651	29,270	9,480
SALEM	35,791	16,507	926	898	4,800	1,514
SOMERSET	193,537	89,422	6,602	2,216	21,905	8,154
SUSSEX	89,232	42,898	1,485	1,492	8,449	4,559
UNION	297,751	143,965	13,504	4,048	37,857	10,745
WARREN	63,762	28,844	1,207	1,113	7,659	2,626
COUNTY UNKNOWN	276,105	113,391	10,974	4,351	31,534	6,448
Statewide	5,185,578	2,400,796	191,373	80,298	659,247	200,696

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 5E Summary of Filing Characteristics (continued)

COUNTY	FILING STATUS (RETURNS)				
	SINGLE	MARRIED FILING JOINT	HEAD OF HOUSEHOLD	MARRIED FILING SEPARATE	QUALIFIED WIDOW
ATLANTIC	47,158	39,713	24,945	1,963	142
BERGEN	161,234	168,956	37,783	6,082	448
BURLINGTON	72,913	80,002	22,229	3,300	212
CAMDEN	81,241	75,716	38,852	3,231	267
CAPE MAY	17,188	16,805	4,576	707	55
CUMBERLAND	20,430	18,883	13,622	759	76
ESSEX	118,449	89,298	86,121	4,904	315
GLOUCESTER	42,692	50,275	13,147	1,593	117
HUDSON	121,241	67,651	56,776	3,853	205
HUNTERDON	20,256	27,444	2,998	748	47
MERCER	57,927	54,749	23,510	2,564	172
MIDDLESEX	130,356	137,734	43,216	5,471	406
MONMOUTH	109,634	118,475	25,880	3,888	351
MORRIS	84,722	99,744	16,287	3,089	234
OCEAN	92,383	105,231	21,948	2,938	323
PASSAIC	81,134	69,896	46,140	2,572	236
SALEM	9,231	11,262	3,566	424	46
SOMERSET	54,233	61,702	13,618	2,150	132
SUSSEX	22,533	30,432	4,744	1,004	87
UNION	89,426	81,048	42,349	3,616	264
WARREN	16,749	21,198	3,932	629	56
COUNTY UNKNOWN	100,164	67,440	34,734	6,128	199
Statewide	1,551,294	1,493,654	580,973	61,613	4,390

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 5F Income Per Capita Summary

<u>COUNTY</u>	<u>ESTIMATED POPULATION</u>	<u>TOTAL INCOME PER CAPITA</u>	<u>NET CHARGED TAX PER CAPITA</u>	<u>WAGE INCOME PER CAPITA</u>
ATLANTIC	235,840	22,752	572	17,872
BERGEN	789,798	42,679	1,270	29,615
BURLINGTON	380,857	30,815	841	24,492
CAMDEN	426,002	25,662	616	20,683
CAPE MAY	78,039	26,953	800	17,307
CUMBERLAND	116,297	19,378	441	15,973
ESSEX	626,764	32,376	929	23,980
GLOUCESTER	237,292	25,825	558	21,885
HUDSON	472,489	23,572	415	20,307
HUNTERDON	115,474	44,765	1,608	33,503
MERCER	291,859	35,817	1,143	27,223
MIDDLESEX	678,474	28,541	694	23,593
MONMOUTH	561,180	39,287	1,219	28,336
MORRIS	445,767	46,435	1,629	34,550
OCEAN	470,814	24,478	618	18,235
PASSAIC	424,898	23,354	556	18,978
SALEM	53,224	23,062	478	18,941
SOMERSET	289,561	47,874	1,791	35,157
SUSSEX	133,615	30,753	850	24,656
UNION	455,220	32,637	894	25,256
WARREN	93,813	27,292	669	22,624
COUNTY UNKNOWN	400,470	32,948	1,101	22,540
Statewide	7,777,747	32,483	931	24,644

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 5G Distribution of Total Income by County - Returns

COUNTY	Total Income From:								
	\$0.00 to \$10,000	\$10,000 to \$20,000	\$20,000 to \$35,000	\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 and Over
ATLANTIC	21,332	18,805	24,392	15,396	14,729	8,610	9,220	995	442
BERGEN	65,495	41,164	51,772	45,103	51,328	35,530	65,179	12,050	6,882
BURLINGTON	31,106	20,037	26,032	22,623	27,277	19,311	28,156	3,000	1,114
CAMDEN	38,354	28,597	34,659	25,883	28,223	17,861	22,327	2,494	909
CAPE MAY	9,081	6,154	6,681	4,624	5,120	3,004	3,772	608	287
CUMBERLAND	11,099	9,226	11,224	7,374	7,052	3,918	3,497	269	111
ESSEX	58,941	47,095	55,924	39,577	35,089	19,969	32,065	6,584	3,843
GLOUCESTER	19,166	12,850	15,822	13,468	17,195	12,453	15,702	905	263
HUDSON	51,485	44,112	50,069	35,282	31,677	16,028	18,291	2,085	697
HUNTERDON	8,208	4,021	5,043	4,837	6,611	5,755	13,655	2,528	835
MERCER	24,779	16,558	22,013	17,377	18,367	12,531	22,178	3,431	1,688
MIDDLESEX	55,662	38,141	47,715	40,551	47,450	33,362	48,892	4,233	1,177
MONMOUTH	48,446	27,946	33,134	27,286	33,326	26,110	49,891	8,065	4,024
MORRIS	32,197	18,642	24,064	21,880	27,402	21,257	45,801	8,696	4,137
OCEAN	48,139	31,780	35,148	26,572	31,907	21,286	25,260	1,962	769
PASSAIC	39,547	33,930	38,291	25,425	24,278	14,819	21,022	1,989	677
SALEM	4,685	3,292	4,014	3,118	3,865	2,657	2,704	154	40
SOMERSET	20,202	12,207	15,739	14,216	17,468	13,394	29,755	5,981	2,873
SUSSEX	9,407	5,476	7,199	6,948	9,872	7,842	10,742	1,007	307
UNION	40,007	30,811	36,951	28,338	28,485	17,534	27,811	4,420	2,346
WARREN	7,342	4,571	5,897	5,341	6,656	5,085	7,098	451	123
COUNTY UNKNOWN	48,181	35,778	39,101	25,814	24,236	12,633	17,625	3,260	2,037
Statewide: number	692,861	491,193	590,884	457,033	497,613	330,949	520,643	75,167	35,581
% of state total	18.8%	13.3%	16.0%	12.4%	13.5%	9.0%	14.1%	2.0%	1.0%

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 6A-1 Income Source by Gross Income Level of Non-Residents: All Returns (Amounts, \$000s)

Gross Income Level	Total Income	Everywhere		Excess Retirement Exclusion	Total Income	New Jersey		Excess Retirement Exclusion
		Retirement Exclusion	Gross Income			Retirement Exclusion	Gross Income	
All Returns	107,488,565	35,801	107,454,813	2,050	15,217,163	35,893	15,194,024	12,755
Taxable Returns	91,421,235	20,105	91,401,131	0	14,848,923	20,173	14,831,327	2,577
at most 10,000	0	0	0	0	0	0	0	0
10,000 < 20,000	0	0	0	0	0	0	0	0
20,000 < 30,000	514,759	1,928	512,831	0	335,927	1,948	334,294	316
30,000 < 35,000	304,124	940	303,184	0	197,480	940	196,699	159
35,000 < 40,000	339,930	728	339,201	0	217,132	728	216,510	106
40,000 < 50,000	760,930	1,435	759,494	0	476,477	1,435	475,209	168
50,000 < 60,000	820,031	1,283	818,748	0	493,530	1,283	492,404	158
60,000 < 70,000	831,769	1,412	830,357	0	474,546	1,412	473,320	187
70,000 < 75,000	416,598	440	416,158	0	233,964	440	233,545	21
75,000 < 80,000	425,694	540	425,154	0	232,397	540	231,938	81
80,000 < 90,000	856,990	683	856,307	0	460,272	683	459,689	100
90,000 < 100,000	855,156	648	854,508	0	445,707	648	445,109	49
100,000 < 150,000	3,642,584	2,621	3,639,963	0	1,758,377	2,627	1,756,125	375
150,000 < 200,000	2,513,056	1,736	2,511,320	0	1,134,110	1,736	1,132,506	132
200,000 < 250,000	1,790,738	1,100	1,789,638	0	715,095	1,100	714,167	171
250,000 < 500,000	5,509,919	2,419	5,507,501	0	1,722,195	2,452	1,720,015	272
500,000 < 1,000,000	5,954,764	1,218	5,953,546	0	1,325,459	1,218	1,324,392	150
1,000,000 < 3,000,000	10,942,002	711	10,941,291	0	1,705,094	719	1,704,474	99
at least 3,000,000	54,942,192	263	54,941,929	0	2,921,161	263	2,920,930	32
Non-taxable Returns	16,067,330	15,697	16,053,682	2,050	368,240	15,721	362,697	10,178
at most 10,000	164,417	8,568	157,898	2,050	109,699	8,568	106,346	5,215
10,000 < 20,000	455,942	3,053	452,888	0	255,099	3,073	253,055	1,029
20,000 < 35,000	144,626	886	143,740	0	896	886	796	786
35,000 < 50,000	172,364	589	171,775	0	637	593	625	581
50,000 < 75,000	306,737	487	306,250	0	952	487	943	478
75,000 < 100,000	280,220	368	279,852	0	525	368	501	344
100,000 < 200,000	662,636	619	662,017	0	410	619	410	619
200,000 < 250,000	201,313	234	201,079	0	1	234	1	234
250,000 < 500,000	631,083	437	630,646	0	20	437	20	437
at least 500,000	13,047,993	456	13,047,536	0	0	456	0	456

Statistics of Income 2005: New Jersey Income Tax Returns for 2004

Table 6A-2 Income Source by Gross Income Level of Non-Residents: All Returns (Returns, 000s)

Gross Income Level	Everywhere				New Jersey			
	Total Income	Retirement Exclusion	Gross Income	Excess Retirement Exclusion	Total Income	Retirement Exclusion	Gross Income	Excess Retirement Exclusion
All Returns	289.3	3.3	290.8	0.2	253.0	3.3	252.2	1.3
Taxable Returns	201.2	1.8	201.2	0.0	201.2	1.8	200.9	0.3
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20,000 < 30,000	20.7	0.2	20.7	0.0	20.7	0.2	20.6	0.0
30,000 < 35,000	9.3	0.1	9.3	0.0	9.3	0.1	9.3	0.0
35,000 < 40,000	9.1	0.1	9.1	0.0	9.1	0.1	9.0	0.0
40,000 < 50,000	16.9	0.1	16.9	0.0	16.9	0.1	16.9	0.0
50,000 < 60,000	14.9	0.1	14.9	0.0	14.9	0.1	14.9	0.0
60,000 < 70,000	12.8	0.1	12.8	0.0	12.8	0.1	12.8	0.0
70,000 < 75,000	5.7	0.0	5.7	0.0	5.7	0.0	5.7	0.0
75,000 < 80,000	5.5	0.1	5.5	0.0	5.5	0.1	5.5	0.0
80,000 < 90,000	10.1	0.1	10.1	0.0	10.1	0.1	10.1	0.0
90,000 < 100,000	9.0	0.1	9.0	0.0	9.0	0.1	9.0	0.0
100,000 < 150,000	29.8	0.2	29.8	0.0	29.8	0.2	29.8	0.0
150,000 < 200,000	14.6	0.1	14.6	0.0	14.6	0.1	14.6	0.0
200,000 < 250,000	8.0	0.1	8.0	0.0	8.0	0.1	8.0	0.0
250,000 < 500,000	15.9	0.2	15.9	0.0	15.9	0.2	15.8	0.0
500,000 < 1,000,000	8.6	0.1	8.6	0.0	8.6	0.1	8.5	0.0
1,000,000 < 3,000,000	6.5	0.1	6.5	0.0	6.5	0.1	6.5	0.0
at least 3,000,000	3.8	0.0	3.8	0.0	3.8	0.0	3.8	0.0
Non-taxable Returns	88.1	1.5	89.6	0.2	51.7	1.5	51.2	1.0
at most 10,000	29.6	0.8	31.1	0.2	24.8	0.8	24.4	0.6
10,000 < 20,000	30.8	0.3	30.8	0.0	26.7	0.3	26.7	0.1
20,000 < 35,000	5.3	0.1	5.3	0.0	0.1	0.1	0.1	0.1
35,000 < 50,000	4.1	0.1	4.1	0.0	0.0	0.1	0.0	0.1
50,000 < 75,000	5.0	0.1	5.0	0.0	0.0	0.1	0.0	0.0
75,000 < 100,000	3.2	0.0	3.2	0.0	0.0	0.0	0.0	0.0
100,000 < 200,000	4.8	0.1	4.8	0.0	0.0	0.1	0.0	0.1
200,000 < 250,000	0.9	0.0	0.9	0.0	0.0	0.0	0.0	0.0
250,000 < 500,000	1.8	0.0	1.8	0.0	0.0	0.0	0.0	0.0
at least 500,000	2.6	0.0	2.6	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 6B-1 Tax Calculations By Gross Income Level of Non-Residents: All Returns (Amounts, \$000s)

Gross Income Level	Everywhere Taxable Income	Schedule Tax		Tax Variance		Charged Tax
		Total*	New Jersey	Under	Over	
All Returns	106,230,960	7,983,974	754,804	-31	31	750,862
Taxable Returns	90,448,893	6,776,709	750,863	-25	25	750,862
at most 10,000	0	0	0	0	0	0
10,000 < 20,000	0	0	0	0	0	0
20,000 < 30,000	453,753	6,549	4,275	-3	3	4,275
30,000 < 35,000	273,900	4,143	2,699	-1	1	2,699
35,000 < 40,000	310,906	4,809	3,082	-1	1	3,082
40,000 < 50,000	703,196	11,124	6,996	-2	2	6,996
50,000 < 60,000	766,029	12,629	7,631	-2	2	7,631
60,000 < 70,000	782,506	13,805	7,901	-2	2	7,901
70,000 < 75,000	392,900	7,258	4,087	-1	1	4,087
75,000 < 80,000	402,992	7,803	4,278	-1	1	4,278
80,000 < 90,000	813,515	17,293	9,317	-1	1	9,317
90,000 < 100,000	815,163	20,092	10,481	-1	1	10,481
100,000 < 150,000	3,499,084	110,544	53,310	-4	4	53,310
150,000 < 200,000	2,433,159	96,106	43,433	-2	2	43,433
200,000 < 250,000	1,742,612	78,570	31,433	-1	1	31,433
250,000 < 500,000	5,399,487	279,850	87,219	-2	2	87,219
500,000 < 1,000,000	5,884,114	381,995	84,503	-1	1	84,503
1,000,000 < 3,000,000	10,882,684	865,690	134,123	-1	1	134,123
at least 3,000,000	54,892,894	4,858,449	256,094	0	0	256,094
Non-taxable Returns	15,782,067	1,207,265	3,942	-6	6	0
at most 10,000	111,270	1,558	1,012	-3	3	0
10,000 < 20,000	375,586	5,258	2,930	-3	3	0
20,000 < 35,000	126,037	1,852	0	0	0	0
35,000 < 50,000	156,395	2,455	0	0	0	0
50,000 < 75,000	285,113	4,937	0	0	0	0
75,000 < 100,000	264,713	5,863	0	0	0	0
100,000 < 200,000	636,152	22,018	0	0	0	0
200,000 < 250,000	195,001	8,785	0	0	0	0
250,000 < 500,000	616,891	31,991	0	0	0	0
at least 500,000	13,014,910	1,122,548	0	0	0	0

* Total Schedule tax is calculated as if all income were earned in New Jersey.
 NJ Schedule Tax is that part of total tax which can in fact be taxed by New Jersey.

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 6B-2 Tax Calculations By Gross Income Level of Non-Residents: All Returns (Returns, 000s)

Gross Income Level	Everywhere Taxable Income	Schedule Tax		Tax Variance		Charged Tax
		Total*	New Jersey	Under	Over	
All Returns	285.0	285.0	250.1	124.9	125.2	201.2
Taxable Returns	201.2	201.2	201.2	100.7	100.6	201.2
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	0.0	0.0	0.0	0.0	0.0	0.0
20,000 < 30,000	20.7	20.7	20.7	10.4	10.2	20.7
30,000 < 35,000	9.3	9.3	9.3	4.7	4.7	9.3
35,000 < 40,000	9.1	9.1	9.1	4.6	4.5	9.1
40,000 < 50,000	16.9	16.9	16.9	8.5	8.4	16.9
50,000 < 60,000	14.9	14.9	14.9	7.5	7.5	14.9
60,000 < 70,000	12.8	12.8	12.8	6.4	6.4	12.8
70,000 < 75,000	5.7	5.7	5.7	2.9	2.9	5.7
75,000 < 80,000	5.5	5.5	5.5	2.7	2.8	5.5
80,000 < 90,000	10.1	10.1	10.1	5.0	5.1	10.1
90,000 < 100,000	9.0	9.0	9.0	4.4	4.6	9.0
100,000 < 150,000	29.8	29.8	29.8	14.9	14.9	29.8
150,000 < 200,000	14.6	14.6	14.6	7.2	7.4	14.6
200,000 < 250,000	8.0	8.0	8.0	4.0	4.0	8.0
250,000 < 500,000	15.9	15.9	15.9	8.0	7.9	15.9
500,000 < 1,000,000	8.6	8.6	8.6	4.3	4.3	8.6
1,000,000 < 3,000,000	6.5	6.5	6.5	3.2	3.3	6.5
at least 3,000,000	3.8	3.8	3.8	1.9	1.9	3.8
Non-taxable Returns	83.8	83.8	48.9	24.2	24.6	0.0
at most 10,000	25.7	25.7	22.3	11.2	11.1	0.0
10,000 < 20,000	30.5	30.5	26.5	13.0	13.5	0.0
20,000 < 35,000	5.2	5.2	0.0	0.0	0.0	0.0
35,000 < 50,000	4.0	4.0	0.0	0.0	0.0	0.0
50,000 < 75,000	4.9	4.9	0.0	0.0	0.0	0.0
75,000 < 100,000	3.2	3.2	0.0	0.0	0.0	0.0
100,000 < 200,000	4.8	4.8	0.0	0.0	0.0	0.0
200,000 < 250,000	0.9	0.9	0.0	0.0	0.0	0.0
250,000 < 500,000	1.8	1.8	0.0	0.0	0.0	0.0
at least 500,000	2.6	2.6	0.0	0.0	0.0	0.0

* Total Schedule tax is calculated as if all income were earned in New Jersey.
 NJ Schedule Tax is that part of total tax which can in fact be taxed by New Jersey.

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 6C-1 Tax Payments By Gross Income Level of Non-Residents: All Returns (Amounts, \$000s)

Gross Income Level	Withholdings	Estimated Payments & Credits	Cash Payments to Date	Refunds Issued	Credits Approved	Net Receivables
All Returns	464,666	301,517	105,460	141,641	55,830	42,705
Taxable Returns	443,484	292,879	104,668	108,833	53,670	44,622
at most 10,000	0	0	0	0	0	0
10,000 < 20,000	0	0	0	0	0	0
20,000 < 30,000	5,529	402	378	2,401	98	53
30,000 < 35,000	3,510	251	264	1,439	67	35
35,000 < 40,000	4,144	287	208	1,703	43	(49)
40,000 < 50,000	10,138	558	543	3,493	140	(878)
50,000 < 60,000	12,092	611	717	3,770	144	(1,927)
60,000 < 70,000	12,490	852	805	4,039	164	(2,119)
70,000 < 75,000	6,341	547	476	1,998	88	(1,241)
75,000 < 80,000	6,434	384	407	1,913	74	(1,039)
80,000 < 90,000	13,251	833	939	3,751	190	(1,877)
90,000 < 100,000	13,062	982	1,204	3,313	164	(1,418)
100,000 < 150,000	56,314	5,599	6,823	12,137	944	(3,102)
150,000 < 200,000	39,776	6,249	5,717	7,961	1,090	(150)
200,000 < 250,000	26,175	5,928	4,077	5,385	1,008	727
250,000 < 500,000	60,377	22,471	12,576	14,562	4,379	7,046
500,000 < 1,000,000	43,195	29,101	14,874	9,384	6,192	9,458
1,000,000 < 3,000,000	50,294	58,959	25,188	9,494	10,455	15,137
at least 3,000,000	80,362	158,864	29,472	22,089	28,430	25,965
Non-taxable Returns	21,182	8,638	792	32,809	2,160	(1,917)
at most 10,000	2,140	665	280	2,984	92	(177)
10,000 < 20,000	4,376	401	227	3,576	68	(1,499)
20,000 < 35,000	1,374	154	28	1,549	31	(26)
35,000 < 50,000	1,515	151	81	1,728	19	(26)
50,000 < 75,000	2,514	431	17	3,121	135	(32)
75,000 < 100,000	2,046	271	2	2,344	25	(23)
100,000 < 200,000	3,398	861	45	4,282	148	(47)
200,000 < 250,000	685	387	2	1,032	99	(15)
250,000 < 500,000	984	871	64	1,926	178	(4)
at least 500,000	2,151	4,446	45	10,264	1,365	(70)

Statistics of Income 2006: New Jersey Income Tax Returns for 2004

Table 6C-2 Tax Payments By Gross Income Level of Non-Residents : All Returns (Returns, 000s)

Gross Income Level	Withholdings	Estimated Payments & Credits	Cash Payments to Date	Refunds Issued	Credits Approved	Net Receivables
All Returns	218.3	28.5	68.4	189.5	12.3	128.5
Taxable Returns	153.7	25.3	65.6	120.3	11.1	113.1
at most 10,000	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	0.0	0.0	0.0	0.0	0.0	0.0
20,000 < 30,000	17.6	0.5	3.1	16.6	0.2	10.3
30,000 < 35,000	8.1	0.3	1.3	7.6	0.1	4.6
35,000 < 40,000	7.8	0.3	1.4	7.2	0.1	5.4
40,000 < 50,000	14.8	0.6	3.6	12.5	0.3	11.2
50,000 < 60,000	13.0	0.6	3.5	10.7	0.3	9.8
60,000 < 70,000	11.0	0.6	3.5	8.7	0.2	8.0
70,000 < 75,000	4.9	0.3	1.7	3.8	0.1	3.4
75,000 < 80,000	4.7	0.3	1.7	3.5	0.1	3.3
80,000 < 90,000	8.6	0.6	3.6	6.0	0.2	5.9
90,000 < 100,000	7.5	0.6	3.8	4.7	0.2	5.1
100,000 < 150,000	24.3	2.9	13.6	14.5	1.0	15.7
150,000 < 200,000	10.8	2.3	6.7	6.9	0.9	7.3
200,000 < 250,000	5.1	1.7	3.4	3.8	0.7	4.1
250,000 < 500,000	8.1	4.6	5.9	7.8	2.1	8.7
500,000 < 1,000,000	3.4	3.4	3.8	3.2	1.6	4.7
1,000,000 < 3,000,000	2.5	3.5	3.2	1.6	1.7	3.5
at least 3,000,000	1.5	2.2	1.6	1.0	1.3	2.0
Non-taxable Returns	64.6	3.2	2.9	69.2	1.2	15.4
at most 10,000	24.5	0.5	0.6	25.4	0.3	2.9
10,000 < 20,000	24.4	0.5	2.2	25.8	0.2	12.2
20,000 < 35,000	4.0	0.1	0.0	4.2	0.0	0.1
35,000 < 50,000	2.9	0.1	0.0	3.1	0.0	0.1
50,000 < 75,000	3.4	0.2	0.0	3.7	0.0	0.1
75,000 < 100,000	2.1	0.1	0.0	2.3	0.0	0.0
100,000 < 200,000	2.3	0.4	0.0	2.8	0.1	0.0
200,000 < 250,000	0.3	0.1	0.0	0.4	0.0	0.0
250,000 < 500,000	0.4	0.3	0.0	0.7	0.1	0.0
at least 500,000	0.4	0.9	0.0	1.0	0.3	0.0

APPENDIX

EXPLANATION OF TERMS, DATA SOURCES & LIMITATIONS

New Jersey Resident Return is a return filed by a resident of New Jersey, defined in the New Jersey Gross Income Tax Act as:

Resident Taxpayer means an individual:

1. Who is domiciled in this State, unless he maintains no permanent place of abode in this State; maintains a permanent place of abode elsewhere, and spends in the aggregate no more than 30 days of the taxable year in this State; or
2. Who is not domiciled in this State but maintains a permanent place of abode in this State and spends more than 183 days of the taxable year in this State, unless such individual is in the Armed Forces of the United States.

Full-year Return is a return covering the applicable tax year. All returns in this report, outside the summaries, are full year New Jersey Resident returns.

Part-Year Resident Return is a resident return other than full year.

New Jersey Total Income is the sum of the following four income types:

Employee Compensation is salaries, wages, tips, fees, commissions, bonuses and other remunerations received for services rendered whether in cash or in property.

Interest is all interest received except that on obligations issued by New Jersey or any political subdivision or instrumentality thereof, or obligations which are free from State or local taxation under New Jersey law or Federal law.

Dividends mean any distribution of earnings or profits by a business.

Other Income is income of the following types:

- (1) Net Profits from business.
- (2) Income from distribution of property (except as exempted).
- (3) Pension and annuity income except as exempted, to the extent proceeds exceed taxpayer contributions.
- (4) Income from rents, royalties, patents, and copyrights.
- (5) Gambling winnings.

- (6) Income from estates or trusts.
- (7) Income in respect of a decedent.
- (8) Distributive share of partnership income.
- (9) Alimony and separate maintenance (for the payee) but no child support payments.
- (10) Rental value of a residence furnished by an employer or rental allowance paid by an employer to provide a home.
- (11) Prizes and awards, except: scholarship and fellowship grants and New Jersey Lottery winnings.

Retirement Exclusion is allowed to taxpayers eligible for Social Security by reason of age (62 or more) or disability. It is of the following types.

- (1) Pension exclusion - eligible taxpayers are entitled to exclude the following amounts of pension from New Jersey Gross Income:
 - (a) Up to \$20,000 on a joint return
 - (b) Up to \$10,000 if married filing separately
 - (c) Up to \$15,000 if single, head of household, or qualifying widow(er).
- (2) An additional exclusion - eligible taxpayers having less than \$3,000 income from employee compensation, net profit from business and distributive share of partnership income are entitled to exempt additional income. The total exemption for (1) and (2) can be no more than the maximum amount mentioned in (1) for the appropriate filing status.
- (3) Extra exclusions - eligible taxpayers not receiving Social Security or Railroad Retirement benefits who would be receiving such if they were enrolled in the system and were the proper age are allowed an extra \$3,000 exemption from New Jersey Gross Income. (\$6,000 if married filing jointly.)

Excess Retirement Exclusion is the amount by which retirement exclusion exceeds Total Income. It is a balancing entry.

New Jersey Gross Income is New Jersey Total Income minus Retirement Exclusion, but not less than zero.

Exemptions Allowed are:

- (1) Regular Exemption for each taxpayer and one for the taxpayer's spouse who does not file separately.
- (2) Age Exemption for a taxpayer who is 65 years old or older and/or one for taxpayer's spouse who is 65 years old or older and who does not file separately.
- (3) Blind or Disabled exemption for a taxpayer and/or one for blind or disabled spouse who does not file separately.
- (4) Dependent exemption for each dependent of the taxpayer who qualifies as a dependent of the taxpayer for Federal Income Tax purposes.
- (5) College exemption for each dependent child under age 22 attending, full time, a college or university.

New Jersey exemption allowance is \$1,000; \$1,500 for dependents.

Deductions allowed are:

- (1) Alimony and separate maintenance payment can be deducted to the extent to which they must be recorded as income by the payee.
- (2) Medical and Dental Expenses of the taxpayer, spouse and dependents, unreimbursed, can be deducted to the extent that they exceed 2% of the taxpayer's gross income.
- (3) Qualified conservation contribution is allowed for taxpayers who donate interests in land given to the state for conservation purposes and is the amount of the qualified conservation contribution for federal purposes.
- (4) Excess exempt deduct is the amount by which a taxpayer's exemption allowances and deductions exceed that taxpayer's gross income. It is a balancing entry generated only in this report. Taxable returns with excess exempt deduct had entered liability less than rounded tolerance.
- (5) Residential Property Tax Deduction is the amount of allowable residential property tax deducted from New Jersey Taxable Income by a homeowner or 18% of a tenant's rent paid in this state (up to a \$10,000 maximum).

Taxable Income is the difference between Gross Income and the sum of exemption allowances and deductions.

Minimum Income a single taxpayer or a married taxpayer filing separately with gross income not in excess of \$10,000 will not be subject to tax. A married couple filing jointly, a head of household, or a qualifying widow(er) with gross income not in excess of \$20,000 will not be subject to tax.

Tax Rate:
Married Filing Jointly -- Head of Household
(including nonresident aliens) -- Surviving Spouse

<u>Amount of Taxable Income</u>	<u>Amount of Tax</u>
\$ 20,000 or less.....	1.4% of taxable income
\$ 20,001 -- \$50,000.....	\$280.00 plus 1.750% excess over \$20,000
\$ 50,001 -- \$70,000.....	\$805.00 plus 2.450% of the excess over \$50,000
\$ 70,001 -- \$80,000.....	\$1,295.50 plus 3.500% of the excess over \$70,000
\$ 80,001 -- \$150,000.....	\$1,645.00 plus 5.525% of the excess over \$80,000
\$150,001 -- \$500,000	\$5,512.50 plus 6.370% of the excess over \$150,000
\$500,001 or more.....	\$27,808.00 plus 8.970% of the excess over \$500,000

Single -- Married Filing Separately -- Estates and Trusts

<u>Amount of Taxable Income</u>	<u>Amount of Tax</u>
\$20,000 or less.....	1.4% of taxable income
\$20,001-- \$35,000.....	\$280.00 plus 1.750% of the excess over \$20,000
\$35,001-- \$40,000.....	\$542.50 plus 3.50% of the excess over \$35,000
\$40,001-- \$75,000.....	\$717.50 plus 5.525% of the excess over \$40,000
\$75,001 -- \$500,000.....	\$2,651.25 plus 6.37% of the excess over \$75,000
\$500,001 or more.....	\$29,724.00 plus 8.97% of the excess over \$500,000

Tax before credits is calculated tax liability before reduction by applicable credits for taxes paid to other jurisdictions and property taxes paid.

Residential Property Tax Credit is the amount of allowable credit for residential property owners or tenants who pay property tax in this state but who do not have enough taxable income to benefit from the deduction.

Other credit is credit against this tax allowed for the amount of any income or wage tax imposed by another State, or political subdivision thereof, or by the District of Columbia, on income subject to this tax.

New Jersey Earned Income Tax Credit is 20% of the Federal Earned Income Tax Credit.

Tax after credits is tax minus credits, but no less than zero.

Variance is rounding error small enough to be allowed by the audit.

Charged Tax is billed tax liability before refundable credit

Net Charged Tax is actual billed tax liability.

Taxes withheld come from the W-2 forms enclosed with returns.

Estimated payments are paid with declarations of estimated tax.

Balance Due returns are returns for which tax after credits exceeds the sum of taxes withheld, credit approved carryforward, and estimated payments.

Overpayment returns are returns for which withholdings, credits, and estimated payments exceed tax after credits.

Gubernatorial Election Fund: taxpayers could designate \$1 of their tax liability (\$2.00 on a joint return) to be applied to the Gubernatorial Election Fund.

Cash payments was indicated when a payment was sent either with the return or after the return.

Refund was indicated only when a refund was sent by the State to the taxpayer.

Credit approved is the amount of overpayment the taxpayer wished to be credited against the next year's tax.

Accounts Receivable is indicated when the taxpayer has not paid the total tax liability.

Accounts Payable is indicated when the taxpayer's overpayment exceeds the sum of credit approved and refund.

Taxable and Nontaxable Returns: taxability or nontaxability was determined by the presence or absence of a charged tax.

Returns with at Least One Aged 65+: those for which at least one exemption for age was taken.

Married Taxpayers and Single Taxpayers: whether a return was filed by a married or a single taxpayer was determined by the presence or absence of Spouse's Social Security Number.

DATA SOURCES

Data in this report were based on the Division of Taxation Gross Income Tax File for return year 2004, which contained records of the tax transactions of individual

income taxpayers. This Individual Master File reflected any correction made during revenue processing or any taxpayer or Division of Taxation initiated changes made prior to March 1, 2006 when the computer tape file used for this report was created.

DATA LIMITATIONS

The accuracy of the data was affected by any taxpayer reporting errors, as well as any errors introduced in processing the data even though efforts were made throughout the revenue processing system to eliminate such errors.

A preliminary check of the tax return data was performed by tax examiners prior to transcribing the return to computer tape. For instance, if the taxpayer forgot to enter on the return total wages shown on Form W-2, the tax examiner entered this figure onto the return.

After a return record was first transcribed and entered onto tape, but before it was posted to the Individual Master File (IMF), it was subjected to validity and mathematical verification tests. The validity tests were a series of checks on the internal consistency of the return records. As examples, if an amount was shown for refund, but none for withholding; if tax withholding was greater than total wages; or if the number of exemptions claimed was inconsistent with the marital status or number of taxpayer names shown--then the return record was considered invalid and was read out for comparison with the return and correction.

If it could not be corrected, correspondence with the taxpayer was initiated. Once the discrepancy was resolved, the corrected data was entered onto the IMF.

Mathematical verification involved a recomputation of tax liability in order to verify balance due or refund requested on the basis of the income, marital status, deduction, and exemption data given by the taxpayer. If the recomputed tax liability differed from that indicated on the return record, the record was also read out for correction or for correspondence with the taxpayer. Corrections made by the tax examiners during examination of the return or as a result of the validity or mathematical verification test are reflected in the tabulations.