

**Worksheet D**  
**Other Retirement Income Exclusion**  
**Age Requirement: 62 or older**

Part-year residents, do not complete this worksheet. Part-year residents use Worksheet E.

Is total income from line 27, NJ-1040 or line 27, Col A, NJ-1040NR for the entire year **MORE than \$150,000?**

- Yes. You are not eligible for the unclaimed pension exclusion
- No. Continue with line 1

1. Enter the amount of your maximum exclusion using the chart (See instructions)	1.	<u>39,286.</u>
2. Residents enter the amount from line 28a, NJ-1040. Nonresidents enter amount from line 28a, Col. A, NJ-1040NR	2.	<u>0.</u>
3. Subtract line 2 from line 1	3.	<u>39,286.</u>

**Is the amount on line 3 MORE than \$0?**

- Yes. Continue with line 4.
- No. You do not have any unused exclusion amount.

Make no entry on line 28b unless you are eligible for the Special Exclusion (see below).

4. Enter the amount from line 15, NJ-1040 or line 15, Col A, NJ-1040NR	4.	<u>0.</u>
5. Enter the amount from line 18, NJ-1040 or line 18, Col A, NJ-1040NR	5.	<u>0.</u>
6. Enter the amount from line 21, NJ-1040 or line 23, Col A, NJ-1040NR	6.	<u>0.</u>
7. Enter the amount from line 22, NJ-1040 or line 24, Col A, NJ-1040NR	7.	<u>0.</u>
8. Add lines 4, 5, 6, and 7	8.	<u>0.</u>

**Is the amount on line 8 MORE than \$3,000?**

- Yes. You are not eligible for the unclaimed pension exclusion. See "Special Exclusion" below.  
Make no entry on line 28b unless you are eligible for the Special Exclusion (see below).
- No. Continue with line 9

9. Unclaimed Exclusion. Enter the amount from line 3. Also include this amount on line 28b, NJ-1040, or line 28b, columns A and B of NJ-1040NR	9.	<u>39,286.</u>
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**Joint filers:** If only one spouse is 62 or older, only the income of that spouse can be excluded.

**Special Exclusion.** If you (and your spouse if filing jointly) will never be eligible to receive Social Security or Railroad Retirement benefits because your employer did not participate in either program, you may qualify for this exclusion. See GIT-1 & 2 before entering an amount on line 28b.

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**Worksheet E**

**Other Retirement Income Exclusion - Part-Year Residents**  
**Age Requirement: 62 or older**

Was your income for the *entire year* **MORE than \$150,000?**

- Yes. You are not eligible for the unclaimed pension exclusion
- No. Continue with line 1.

- 1. Enter the amount of your maximum exclusion using the chart (See instructions).  
If your income was \$100,000 or less, you must prorate the maximum amount  
based on the number of months you were a New Jersey resident. . . . . 1. 0.
- 2. Enter the amount from line 28a, NJ-1040, or line 28a, NJ-1040NR . . . . . 2. 0.
- 3. Subtract line 2 from line 1 . . . . . 3. 0.

**Is the amount on line 3 MORE than \$0?**

- Yes. Continue with line 4.
- No. You do not have any unused exclusion amount.

Make no entry on line 28b unless you are eligible for the Special Exclusion (see below).

- 4. Wages, salaries, tips, and other employee compensation . . . . . 4. 0.
- 5. Net profits from business . . . . . 5. 0.
- 6. Distributive share of partnership income . . . . . 6. 0.
- 7. Net pro rata share of S corporation income . . . . . 7. 0.
- 8. Add lines 4, 5, 6, and 7 . . . . . 8. 0.

**Is the amount on line 8 MORE than \$3,000?**

- Yes. You are not eligible for the unclaimed pension exclusion. See "Special Exclusion" below.  
Make no entry on line 28b unless you are eligible for the Special Exclusion (see below).
- No. Continue with line 9.

- 9. Unclaimed Exclusion. Enter the amount from line 3. Also include this amount  
on line 28b, NJ-1040, or line 28b, columns A and B of NJ-1040NR . . . . . 9. 0.

**Joint filers:** If only one spouse is 62 or older, only the income of that spouse can be excluded.

**Special Exclusion.** If you (and your spouse if filing jointly) will never be eligible to receive Social Security or Railroad Retirement benefits because your employer did not participate in either program, you may qualify for this exclusion. See GIT-1 & 2 before entering an amount on line 28b.

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**Special Exclusion**

Are you (and/or your spouse, if filing jointly) now receiving, or will you (and/or your spouse, if filing jointly) ever be eligible to receive

Social Security or Railroad Retirement Benefits ?

No - Continue with the next question

Yes - Enter "0" on the line below for your filing status

Would you (and your spouse, if filing jointly) be receiving or ever be eligible to receive Social Security or Railroad Retirement Benefits if you had participated in either program?

No - Enter "0" on the line below for your filing status and continue

Yes - Enter the amount of exclusion for you on the line for your filing status and continue

<b>Enter:</b>	<b>if your filing status is:</b>	
\$ 6,000	Married, filing joint return; Head of Household; Qualifying Widow(er)	
\$ 3,000	Single; Married, filing separate return .....	<u>0.</u>

**Your Other Retirement Income Exclusion**

Residents enter here and on line 28b, NJ-1040.

Nonresidents enter here and on line 28b, col. A and B, NJ-1040NR

If the amount here is zero, make no entry on either line ..... 39,286.

0.