

## New Jersey Checklist Job Aid – TaxSlayer Online (TSO) TY2020

Although much of the information needed to prepare the NJ return is collected by TSO while preparing the federal return, there is additional information needed by TSO to complete the NJ return. These additional items may be due to differences between Federal and NJ law, or they may be items that are specific to NJ. The NJ Checklist is way for you to document these NJ items as you discover them during the interview or while preparing the Federal return.

Just like the Federal Intake Sheet, the NJ Checklist can also be used as a guide during the interview process to make sure there is nothing out of scope and that there is no missing information or documents that would keep you from being able to complete the return. The Checklist is also very useful for the Quality Reviewer to verify that you considered all the necessary NJ adjustments.

The NJ Checklist is divided into sections to mirror the order of the TSO State section (e.g. – Screen: Basic Information or Screen: Income Subject to Tax).

Each section has 3 columns:

- **Item** - tells you what item you are trying to adjust on the NJ 1040
- **Enter answer(s)** - where you note the specific information that you need to enter into the TSO State section to adjust the NJ return appropriately
- **Box Used to Enter into TSO** – tells you what box to use to enter your answers into TSO. These are the words that you will see on the TSO screen. Sometimes those words do not clearly reflect the adjustment you are trying to make. However, if you use the line specified, TSO will accurately change the correct NJ 1040 line for that item

### Explanation of Items

Item	What to Enter
<b>Screen: Basic Information</b>	
<b>Municipality Code</b> As of return date	Enter county and municipality where taxpayer lives when return is prepared. Use NJ Municipality Code Lookup Tool on TaxPrep4Free.org to obtain correct info
<b>Disabled</b> (for extra NJ exemption)	Circle Yes or No as to whether the taxpayer or spouse was disabled on December 31 of the tax year. This answer is used to determine if they are eligible for an additional exemption(s) on the NJ 1040 Blind status is entered in the Federal Personal Information section and automatically flows through to NJ. However, the Federal Personal Information section does not ask about disability, so disability must be entered directly into the TSO State section
<b>Dependents under age 22 that attended college full time</b>	Enter the number of dependents who meet these requirements: <ul style="list-style-type: none"> <li>• Student must be claimed as dependent on the return</li> <li>• Student must attend college or post-secondary school full time, as defined by the school</li> <li>• Student must spend at least some part of each of 5 calendar months of tax year in school</li> <li>• Educational institution must be accredited college or postsecondary school</li> <li>• You must have paid one-half or more of tuition and maintenance costs for the student (financial aid received by the student is not calculated into the parent's ½ calculation)</li> </ul> Cannot be claimed for the taxpayer or spouse

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<b>Gubernatorial Elections Fund</b>	Answer Yes or No as to whether taxpayer or spouse wishes to designate \$1 to qualified candidates for NJ Governor. Answering Yes will not increase tax liability or reduce refund
<b>Veteran</b>	Answer Yes or No as to whether taxpayer or spouse is a military veteran who was honorably discharged or released under honorable circumstances from active duty in the U.S. Armed Forces by the last day of the tax year. A qualified veteran may claim a \$6,000 exemption if he/she submits the required paperwork and proof
<b>Screen: Income Subject to Tax</b>	
<b>NJ Line 24 – Gambling Winnings</b>	<p>Gambling winnings do not flow through from the Federal section of TaxSlayer to the NJ section. Therefore, you must enter the net gambling winnings minus losses manually in the State section. Losses can only be claimed up to the amount of the winnings; net can never be less than 0. NJ lottery winnings of \$10,000 or less in one instance are not taxed</p> <p>On the NJ Checklist, enter the following to calculate the net amount:</p> <ul style="list-style-type: none"> <li>• Total gambling winnings from W-2G plus any other winnings not on a W-2G</li> <li>• NJ lottery winnings of \$10,000 or less in one instance as a negative amount</li> <li>• Gambling losses as a negative amount</li> </ul> <p>If the net is negative, do not enter any gambling winnings into the TSO State section (See Adjustments to Line 26 below for more info on Gambling Winnings not reported on a W-2G)</p>
<b>Adjustments to Line 20a (Taxable Amounts of IRAs, Pensions, and Annuities)</b>	Some NJ tax laws for IRAs, pensions, and annuities are different from the Federal tax law. Therefore, the amounts that flow through from the Federal section to the State section may need to be adjusted Enter separate amounts for taxpayer and spouse.
<ul style="list-style-type: none"> <li>• <b>Military Pension</b></li> </ul>	Military pensions are taxable for the Federal, but not taxable for NJ. Therefore, enter the Federal taxable amount for the military pension as a negative amount on the NJ Checklist. When entered in TSO State section, it will be subtracted from NJ taxable income
<ul style="list-style-type: none"> <li>• <b>Disability (under 65)</b></li> </ul>	Pension payments received because of total and permanent disability are not taxable for NJ until the year the recipient reaches the age of 65. Payments received after the recipient turns 65 are treated as ordinary pension income. For taxpayers under age 65, enter the amount of the disability pension as a negative amount to subtract it from NJ taxable income

**New Jersey Checklist Job Aid – TaxSlayer Online (TS0) TY2020**

Item	What to Enter
<ul style="list-style-type: none"> <li><b>Government Employee Pension (414h Plans)</b></li> </ul>	<p>Pension contributions are pre-tax on the Federal return, so they are taxable upon distribution on the Federal return. However, for NJ, the pension contributions are after-tax. Therefore, for a NJ pension distribution, you must determine the taxable amount (for employer contributions and earnings) and the excludable amount (some or all of the contributions). Use the 3-year rule or the Bogart Annuity Calculator link on TaxPrep4Free to determine the excludable amount (see Special Topics document “Government Employee Pension” on TaxPrep4Free). Use the <u>total</u> amount of pension contributions in the Bogart calculator, not the amount in 1099-R Box 9b.</p> <p>Enter the amount necessary to adjust the taxable amount that flows through from the Federal to equal the calculated NJ taxable amount of the distribution. Enter as a negative amount to subtract it from NJ taxable income (See Adjustments to Line 20b below for more info on these types of pensions)</p> <p><u>NOTE:</u> Most of these pensions that we see come from the NJ Division of Pensions and Benefits. They can be contacted at (609) 292-7524 for more information</p>
<ul style="list-style-type: none"> <li><b>IRA/403b/457b/Thrift Savings Plan (TSP)</b></li> </ul>	<p>Contributions to IRA, 403b, 457b, and TSP plans are pre-tax amounts for the Federal. Therefore, all distributions from these plans are taxable for the Federal. The Federal taxable amount flows through to the NJ return The contributions to these plans are after tax for NJ. If the taxpayer maintains the correct records, it is possible to exclude a certain amount of the contributions each year from NJ taxable income To calculate the correct taxable amount, use the IRA Worksheet on TaxPrep4Free. (A lot of our clients do not have the needed records to determine their contributions. They might be able to get the contribution amount from their plan administrator – e.g. - NJ Division of Pensions and Benefits). If documentation is not available, the whole distribution should be considered taxable on the NJ 1040) If the IRA Worksheet is completed, enter the amount necessary to adjust the taxable amount that flows through from the Federal to the correct NJ taxable amount (See Adjustments to Line 20b below for more info on these types of retirement accounts)</p>
<ul style="list-style-type: none"> <li><b>Public Safety Officer (PSO) Insurance</b></li> </ul>	<p>On the Federal return, a Public Safety Officer (PSO) receiving a retirement or disability pension can exclude up to \$3,000 from taxable income for health insurance premiums that are deducted from the pension payment (including medical, dental, vision, long-term care premiums). The taxable pension income that flows through to NJ will not include the premiums amount up to \$3,000 NJ does not allow PSO officers to exclude the insurance premiums from taxable income. Therefore, enter the amount of the premiums as a positive number to add them back into NJ taxable income (See below under Subtractions from Income section for additional information on NJ medical expenses for these premiums)</p>

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Item	What to Enter
<ul style="list-style-type: none"> <li>• <b>3-Year Rule (first 3 years)</b></li> </ul>	<p>NJ has a 3-year rule method to calculate the taxable amount of a pension. Taxpayers are eligible to use this rule if they will recover all their pension contributions within 36 months of the first payment from the plan and if both employer and employee contributed to the plan</p> <p>The 3-year rule allows taxpayers to not report pension distributions as taxable income until all their contributions are recovered. After that, all pension distributions will be fully taxable</p> <p>Since the 3-year rule is not applicable on the Federal return, the taxable pension amount that flows through to NJ needs to be adjusted. Until all contributions are recovered, enter the negative amount needed to reduce the NJ taxable pension amount to zero for the period you are recovering your contributions</p> <p>(See Adjustments to Line 20b – First 3 below for more info)</p>
<ul style="list-style-type: none"> <li>• <b>3-Year Rule (later years)</b></li> </ul>	<p>For taxpayers using the 3-year rule, all distributions are fully taxable after their contributions have been recovered. The taxable amount of the distribution that flows through from the Federal may need to be adjusted if it is less than the gross amount (Box 1 of 1099-R)</p> <p>Enter the amount necessary to increase the taxable amount that flows through from the Federal up to the gross amount shown on the 1099-R in Box 1</p>
<ul style="list-style-type: none"> <li>• <b>Qualified Charitable Distribution (QCD)</b></li> </ul>	<p>A taxpayer who has reached the age of 70½ can make a charitable donation directly to a charity from an IRA and exclude that distribution from income (up to \$100,000 annually). This amount can also be counted towards the taxpayer’s Required Minimum Distribution (RMD) for the year. The counselor would subtract the amount of the QCD when reporting the Taxable Income amount in the 1099-R Box 2a.</p> <p>NJ does not allow the taxpayer to exclude the QCD amount from taxable income. Therefore, enter the QCD amount as a positive number on the NJ Checklist</p>
<ul style="list-style-type: none"> <li>• <b>NJ Rollover &gt; 60 days</b></li> </ul>	<p>Federal rules allow some rollovers to be treated as tax-free after 60 days for TY2020, e.g. RMD recontributions by Aug. 31 and 8915-E recontributions. NJ does not allow this special treatment, so there may need to be adjustments to NJ line 20a entered here. See NJA-2020-02 Handling 1099-R Distributions</p>
<ul style="list-style-type: none"> <li>• <b>8915-E Tax Deferral</b></li> </ul>	<p>Federal rules allow distributions for COVID affected individuals to be spread over three years using form 8915-E.</p> <p>NJ does not allow this, so the whole amount of any such distributions is taxed in the year taken. The adjustment for this is entered here. See NJA-2020-02 Handling 1099-R Distributions</p>

## New Jersey Checklist Job Aid – TaxSlayer Online (TS0) TY2020

Item	What to Enter
<b>Adjustments to Line 20b (Excludable Amounts of IRAs, Pensions and Annuities)</b>	<p>NJ requires you to report the tax-exempt portions of IRA, pensions, and annuities on a separate line from the taxable portions</p> <p>Enter the excludable amounts on the NJ Checklist as positive numbers</p>
<ul style="list-style-type: none"> <li>• <b>Pension with After-Tax Contributions</b></li> </ul>	<p>If employees made after-tax contributions to their pensions, they can exclude a portion of their contributions from taxation each year on the Federal return once they begin taking distributions</p> <p>To determine the excludable amount, calculate the total distribution amount (1099-R Box 1) minus the taxable amount (Box 2a). The taxable amount may be provided by the payer or calculated using the Bogart Annuity Calculator on TaxPrep4Free</p> <p>Enter the excludable amount as a positive adjustment to NJ Line 20b</p> <p><b>NOTE:</b> Do not include on Line 20b distributions that are totally tax exempt for NJ, such as military pensions, disability pensions for persons under 65, or Railroad Retirement Tier 2 pensions</p>
<ul style="list-style-type: none"> <li>• <b>Government Employee Pension (414h Plans)</b></li> </ul>	<p>Enter the excludable amount of a government employee pension (414h plan), calculated using the 3-year rule or the Bogart Annuity Calculator (See Adjustments to Line 20a above for more info)</p>
<ul style="list-style-type: none"> <li>• <b>IRA/403b/457b/TSP</b></li> </ul>	<p>Enter the excludable amount of an IRA/403b/457b/TSP withdrawal as determined on the IRA Worksheet (See Adjustments to Line 20a above for more info)</p>
<ul style="list-style-type: none"> <li>• <b>3-Year Rule (first 3 years)</b></li> </ul>	<p>Before all pension contributions are recovered, you should enter on Line 20b the amount of the pension that is a recovery of your contributions. This shows the amount of the distribution that is considered tax exempt (See Adjustments to Line 20a above for more info)</p>
<b>Adjustments to Line 26 Other Income</b>	<p>Due to differences between Federal and NJ tax law, the amount of Other Income that flows through from the Federal may need to be adjusted on the NJ 1040</p>
<ul style="list-style-type: none"> <li>• <b>Taxable Scholarships</b></li> </ul>	<p>The NJ rules for the taxability of scholarships can be different from the Federal rules (see IRS Pub 970 and NJ 1040 Instructions)</p> <p>Since the Federal taxable scholarship amount flows through to NJ Other Income, enter the adjustment amount necessary to reach the correct NJ taxable scholarship amount</p>

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Item	What to Enter
<ul style="list-style-type: none"> <li>• <b>Medicaid Waiver Payments on W-2</b></li> </ul>	<p>Medicaid Waiver payments that meet certain IRS requirements can be excluded from income on both the Federal and NJ returns</p> <p>If these Waiver payments are reported on a W-2 and included in Box 1 wages, you must enter the amount of the payments in a special Waiver box on the W-2 screen. This causes TSO to generate an entry on the Other Income line for a negative amount of the Waiver payments with a caption “Notice 2014-7.” This ensures that the amount of the payments is excludable from income on the Federal return</p> <p>Both the W-2 wages and the Other Income amount flow through to the NJ return. As long as NJ Other Income on Line 26 does not end up being a negative amount, these 2 entries would also ensure that the payments are excluded from income on the NJ return. However, unless there are other sources of Other Income that equal a higher amount than the Waiver payments, Line 26 will end up as negative, which is not allowed on NJ Line 26</p> <p>Therefore, NJ Special Handling (Page 3) recommends the following procedure to handle these payments on the NJ return:</p> <ul style="list-style-type: none"> <li>• On the W-2 screen, subtract the excludable amount of the payments from NJ wages in Box 16</li> <li>• Enter the payment amount as a positive on the NJ Checklist to zero out the negative Other Income amount that flows through from the Federal</li> </ul> <p>(See <a href="https://www.irs.gov/individuals/certain-medicaid-waiver-payments-may-be-excludable-from-income">https://www.irs.gov/individuals/certain-medicaid-waiver-payments-may-be-excludable-from-income</a> for more information on these payments)</p>
<ul style="list-style-type: none"> <li>• <b>Property Tax Reimbursement (PTR) Recovery</b></li> </ul>	<p>If taxpayers received a tax benefit by claiming property taxes on their prior year’s Schedule A and then received a PTR payment this tax year, the taxable PTR recovery amount should be declared on the Federal Other Income line. Since the PTR recovery is not taxable for NJ, enter the PTR amount as a negative number to subtract it from NJ taxable income</p>
<ul style="list-style-type: none"> <li>• <b>Homestead Benefit (HB) Recovery</b></li> </ul>	<p>If taxpayers received a tax benefit by claiming property taxes on their Schedule A 3 years prior and then received a HB credit this tax year, the HB recovery amount should be declared on the Federal Other Income line. Since the HB recovery is not taxable for NJ, enter the HB amount as a negative number to subtract it from NJ taxable income</p>
<ul style="list-style-type: none"> <li>• <b>HSA distributions (NOT qualified)</b></li> </ul>	<p>A Health Savings Account (HSA) allows you to contribute pre-tax money that is not subject to Federal income tax at the time of deposit. If not used for qualified medical expenses, withdrawals are treated as taxable income (and there is a penalty)</p> <p>NJ does not consider HSA contributions as pre-tax. If not used for qualified medical expenses, withdrawals are not taxed in NJ</p> <p>Enter these amounts as negative numbers on the NJ Checklist</p>
<ul style="list-style-type: none"> <li>• <b>Non-W-2G Gambling Winnings</b></li> </ul>	<p>Gambling winnings that are not reported on a W-2G are entered as Other Income on the Federal 1040. This amount will flow through to NJ Other Income. However, on the NJ return, gambling winnings and losses are netted and reported on NJ 1040 Line 24</p> <p>Enter the amount of the gambling winnings not reported on a W-2G as a negative amount to zero out the gambling winnings on NJ Other Income line</p> <p>(See NJ Line 24 – Gambling Winnings for more info about including these non-W-2G winnings on the NJ return)</p>

**New Jersey Checklist Job Aid – TaxSlayer Online (TS0) TY2020**

Item	What to Enter
<ul style="list-style-type: none"> <li><b>Jury Duty Pay Returned to Employer</b></li> </ul>	<p>Some employers pay employees their regular salary while they serve on jury duty. Then the employees are required to turn over all or part of the jury duty pay they receive to the employer.</p> <p>On the Federal return, they must report the total jury duty pay as Other Income and then claim an adjustment for the amount they turned over to the employer.</p> <p>For NJ, the employee can report just the net amount of jury duty pay they could keep on the NJ 1040 (total jury duty pay minus amount turned over to employer).</p> <p>Since the amount of Federal Other Income flows through to NJ Other Income, you must enter the amount of jury duty pay turned over to the employer as a negative number to subtract it from NJ taxable income</p>
<b>Screen: Subtractions from Income</b>	
<p><b>Adjustments to Capital Gains</b></p>	<p>Capital gains on the sale of certain NJ Securities are exempt from NJ tax even though subject to Federal capital gains tax. See NJ Bulletin GIT-5 for a list of these securities</p> <p>Enter the amount of the capital gains on exempt securities as a negative amount to subtract from NJ taxable income</p>
<p><b>Pre-Tax (Federal) / Post-Tax (NJ) Medical</b></p>	
<ul style="list-style-type: none"> <li><b>W-2 Pre-Tax Medical Premiums</b></li> </ul>	<p>If an employee pays for medical insurance using pre-tax payroll deductions, the premiums are not included in the employee's W-2 Box 1 wages. Therefore, the employee cannot claim the premiums as medical expenses on Schedule A</p> <p>NJ does not consider these premiums pre-tax and includes the amount in W-2 Box 16 NJ wages. Therefore, they can be claimed as NJ medical expenses</p> <p>Enter the medical premium amounts as a positive number on the NJ Checklist.</p>
<ul style="list-style-type: none"> <li><b>FSA/HSA distributions (qualified)</b></li> </ul>	<p>A Flexible Spending Account (FSA) and a Health Savings Account (HSA) both allow you to contribute pre-tax money that is not subject to Federal income tax at the time of deposit. The funds can be used to pay for qualified medical expenses without Federal tax liability</p> <p>NJ does not consider FSA or HSA contributions as pre-tax. Withdrawals used to pay medical bills can be claimed as medical expenses on the NJ 1040.</p> <p>Enter these amounts as positive numbers on the NJ Checklist</p>
<ul style="list-style-type: none"> <li><b>PSO Health Insurance in 1099-R box 5</b></li> </ul>	<p>NJ does not allow PSO officers to exclude health insurance premiums from taxable income, as the Federal does. However, since these premiums are after tax for NJ, they can be claimed as medical expenses, subject to the NJ 2% threshold</p> <p>Enter the amount of the premiums to add to NJ medical expenses (See PSO Health Insurance under Adjustments to Line 20a for more info)</p>
<ul style="list-style-type: none"> <li><b>Non-dependent costs</b></li> </ul>	<p>Under Federal tax law, taxpayers can claim medical expenses that they paid for an individual that would have been their dependent except that:</p> <ul style="list-style-type: none"> <li>• He or she received gross income more than \$4,300 in 2020</li> <li>• He or she filed a joint return</li> <li>• The taxpayer, or spouse if filing jointly, could be claimed as a dependent on someone else's return</li> </ul> <p>NJ only allows the taxpayer to claim medical expenses paid for the taxpayer, spouse and dependents</p> <p>Enter the amount of allowable medical expenses paid for a nondependent as a negative number to reduce NJ medical expenses</p>

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Item	What to Enter
<b>Screen: Credits</b>	
<b>Property Tax Credit/Deduction (Primary Residence Only)</b>	Information to be entered into the Property Tax Credit/Deduction screen
<ul style="list-style-type: none"> <li><b>Property Taxes Paid</b></li> </ul>	<p>This information is needed to calculate the correct amount for the NJ Property Tax Deduction or Credit</p> <p><u>For Homeowners:</u> Enter the gross amount of property taxes paid on the primary residence (i.e. – amount before Veterans and Senior Citizens deductions are subtracted and prior to the Homestead Benefit credit)</p> <ul style="list-style-type: none"> <li>For PTR recipients, use the gross property taxes from the base year</li> <li>For non-PTR recipients, use the gross property taxes from the current tax year</li> </ul> <p><u>For tenants and mobile home owners:</u> Enter 18% of the annual rent or mobile home site fees paid</p> <p>Use Worksheet G in the NJ 1040 instructions to determine the correct amount to enter in these special cases:</p> <ul style="list-style-type: none"> <li>If taxpayer owned the principal residence with someone other than his spouse - enter only the amount of property taxes/rent paid that reflects the taxpayer's percentage of ownership in the property</li> <li>If principal residence was a unit in a multiunit property that taxpayer/spouse owned - enter the percentage of the property taxes paid for the percentage of the property occupied</li> <li>If taxpayer had more than one principal residence during the tax year – apportion the property taxes/rent based on the number of days in each principal residence</li> </ul>
<ul style="list-style-type: none"> <li><b>Type</b></li> </ul>	Choose Homeowner, Renter, or Both
<ul style="list-style-type: none"> <li><b>BLQ</b></li> </ul>	Homeowners must provide additional information to claim the property tax deduction/credit <ul style="list-style-type: none"> <li>Block # and Suffix</li> <li>Lot # and Suffix</li> <li>Qualifier</li> <li>County/municipality where property is located</li> </ul>
<ul style="list-style-type: none"> <li><b>Eligible for HB</b></li> </ul>	If TP is getting the \$50 Property Tax credit, then it will be included in their HB if TP is eligible for HB. If TP not eligible for HB, then credit can be claimed on the return
<ul style="list-style-type: none"> <li><b>Percentages</b></li> </ul>	Homeowners must provide additional information to claim the property tax deduction/credit <ul style="list-style-type: none"> <li>The percentage of the property ownership (not percentage paid)</li> <li>The percentage of the property that taxpayer/spouse occupied in a multiunit property</li> </ul>
<b>Credit for Taxes Paid to Another State</b>	If taxpayers have income from sources outside NJ that is subject to both NJ income tax and the income or wage tax imposed by another state, they may be eligible for a tax credit against their NJ income tax of the amount paid to the other state. TSO will automatically calculate this credit if you provide the name of the other state, the AGI, and the amount of tax paid to the other state



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Item	What to Enter
<b>Wounded Warrior Caregiver Credit</b>	NJ grants a refundable credit to caregivers of wounded warriors. To be eligible, the caregiver must be certified as a qualified family caregiver of a discharged veteran by Military and Veteran Affairs. A caregiver approval letter must be submitted to NJ the first year this credit is claimed Enter \$675 or 100% of the service member’s Federal disability amount (whichever is less). Schedule NJ-WWC is used to calculate the correct amount to use
<b>Screen: Tax</b>	
<b>Use Tax</b>	When taxpayers buy taxable items or services to use in NJ, they owe use tax if they did not pay sales tax or if they paid tax at a rate less than NJ sales tax rate. This commonly happens when they make purchases online, by phone or mail order, or outside NJ. Use NJ Use Tax Worksheet K or the NJ Use Tax tool to determine the correct amount of use tax due Enter this amount due on the NJ Checklist
<b>Everyone had MEC</b>	NJ charges a new SRP (Shared Responsibility Payment) when everyone in the Tax Family does not have MEC coverage or an exemption for every month of the year. If at least one person has at least one month without coverage (even if they had an exemption), there is a whole set of information that must be provided to help calculate the SRP. If the answer is No, Use the NJ HCC / SRP Worksheet to record details
<b>Screen: Payments</b>	
<b>Refund Amount to Apply to Next Year’s Taxes</b>	If taxpayers receive a refund on their current year NJ tax return, they can choose to apply part or all of the refund to their next year’s tax liability Enter the amount they want to apply to next year’s taxes
<b>Private Plan Number(s) from W-2 for NJ-2450</b>	If any of the withholdings shown in W-2 Box 14 are for insurance through a private plan, rather than through the NJ state plans, enter the EIN for that W-2 and the private plan number shown on the W-2. This information is needed for the NJ 2450 form if the taxpayers wish to claim Excess Unemployment, Disability and Family Leave insurance amounts
<b>Screen: Miscellaneous Forms</b>	
<b>NJ Estimated Payment Vouchers</b>	If taxpayers expect to owe more than \$400 of NJ income tax for next year after subtracting withholdings and other credits, NJ requires them to make estimated tax payments. Four payments are required, due on 4/15, 6/15, 9/15, and 1/15 of the next year. Each payment should be submitted along with a voucher Enter the amount of each estimated tax payment, and TSO will print out the required vouchers as part of the print set for the taxpayers’ return