



# **New Jersey Tax Guide**

**Veterans in New Jersey: Serving Those Who Serve**



This guide provides New Jersey veterans who have served our country with important information about federal and State program benefits, entitlements, and services available to them.

## **New Jersey Property Tax Benefits**

### **Property Tax Exemption for Disabled Veterans**

War veterans and those who served in certain peacekeeping missions\* are exempt from real estate taxes on their principal residence if they are deemed totally and permanently disabled. This exemption also includes surviving spouses/civil union or domestic partners of disabled war veterans or servicepersons who died on wartime active duty.

#### **To qualify for a property tax exemption as a veteran, you must be:**

- Honorably discharged from active wartime service in the U.S. Armed Forces; and
- Certified by the U.S. Department of Veterans Affairs as having service-connected total or 100% permanent disability; and
- The full or partial owner of a home which you occupy as your principal residence; and
- A resident of New Jersey.

The exemption requires a veteran to have served during a specific wartime period. For military service after 1975, a veteran is required to have served at least 14 days in a [combat zone](#).

\*For peacekeeping missions, a veteran is required to have a minimum of 14 days of service in the combat zone, unless the service-incurred disability occurs in the combat zone. In that case, the veteran's service is sufficient for purposes of the property tax exemption, even if the veteran served less than 14 days in the combat zone.

A surviving spouse/civil union or domestic partner may be eligible so long as he or she is not remarried, is a New Jersey resident, and is the owner and occupant of the home.

You can access the application form and instructions [here](#).

Contact your local tax assessor's office for more information.

### **Annual \$250 Property Tax Deduction for Veterans**

War veterans and those who served in peacekeeping missions\* may be eligible for a \$250 annual deduction from taxes due on real or personal property. A surviving spouse/civil union or domestic partner may be eligible so long as he or she is not remarried, is a New Jersey resident, and is the owner and occupant of the home.

\*For peacekeeping missions, a veteran is required to have a minimum of 14 days of service in the combat zone, unless the service-incurred injury or disability occurs in the combat zone. In that case, the veteran's service is sufficient for purposes of the property tax deduction, even if the veteran served less than 14 days in the combat zone.

You can access the application form and instructions [here](#).

Contact your local tax assessor's office for more information.

## **Income Tax Benefits**

### **New Income Tax Exemption for Veterans Begins in 2017 Tax Year**

Many veterans qualify for an additional exemption of \$3,000 on their New Jersey Income Tax for income earned in 2017 and beyond. This exemption does **not** apply to income earned in 2016 or earlier.

If you are a military veteran, you are eligible for this exemption if you were honorably discharged. Recently discharged veterans become eligible in the tax year they were released under honorable circumstances. When completing your return you must fill in the oval (resident return) or check the box (nonresident return) to indicate that you are claiming this exemption. Otherwise, the exemption(s) will be disallowed.

Your spouse or civil union partner also can take this exemption if he/she is a military veteran who meets the requirements above. You cannot claim this exemption for a domestic partner or your dependents.

See [Military Personnel](#) for more information.

### **Providing Documentation**

You must provide [official documentation](#) showing that you were honorably discharged or released under honorable circumstances from active duty the first time you claim the exemption(s). Your documentation must list your character of service (discharge).

If you do not have any of the documentation on the list, you may submit any other official documentation you have showing that you were honorably discharged or released under honorable circumstances from active duty.

**Once the Division of Taxation confirms your eligibility in your first year of filing, you do not need to submit documentation each year you claim this exemption.** The Division will send you a letter confirming your eligibility, which you should keep with your records.

The [United States National Archives and Records Administration](#) can assist if you need to obtain a copy of your records.

You can **certify** for the exemption **before** you file a tax return by sending a copy of your [documentation](#) and [Veteran Income Tax Exemption Submission Form](#) to the Division. This may help your return to process faster. To certify:

- Use our secure document [upload](#) feature. Enter the notice code VET and select PO Box 440; or

- Mail a copy of your [documentation](#) and the [Veteran Income Tax Exemption Submission Form](#) to:  
The New Jersey Division of Taxation  
Veteran Exemption  
PO Box 440  
Trenton, NJ 08646-0440; or
- Fax your documentation and [Veteran Income Tax Exemption Submission Form](#) to 609-633-8427.

If you do not certify before you file, you will need to submit your documentation when you file a tax return:

- *Paper Return.* Enclose your [documentation](#) with your return;
- *NJ Fill'nFile.* Upload documentation into the repository;
- *Other Electronic Filings.* If you file your return using NJ WebFile, third-party software (such as TurboTax), or a tax professional who electronically submits your return, you can send a copy of your [documentation](#) and the [Veteran Income Tax Exemption Submission Form](#) using one of the three methods listed above for certifying before you file a return.

## **Veteran Benefits in New Jersey**

Over 400,000 veterans and their dependents call New Jersey home. Your service has earned a long list of benefits, such as:

- Housing;
- Financial assistance;
- Employment;
- Education;
- Transportation assistance;
- Mental Health.

The State of New Jersey's Department of Veteran's Affairs created a [Benefits Guide](#) to assist you in obtaining information regarding numerous federal and State benefits.