

54A :1-2 Definitions.

54A :1-2. As used in this **act**, unless the context clearly indicates otherwise, the following words and phrases shall have the following meaning:

- a. "Director" means the Director of the Division of Taxation in the Department of the Treasury.
- b. "Fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person.
- c. "Excludable **income**" shall be limited to those payments set forth in chapter 6 hereunder.
- d. "**Gross income**" shall include that set forth in chapter 5 hereunder.
- e. "Dependent" means a spouse or child, or a domestic partner as defined in section 3 of P.L.2003, c.246 (C.26:8A-3), or any individual related to the taxpayer and who is a dependent pursuant to the provisions of the Internal Revenue Code during a taxable year.
- f. "Disabled" means total and permanent inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment, including blindness. For purposes of this subsection, "blindness" means central visual acuity of 20/200 or less in the better eye with the use of a correcting lens. An eye which is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees shall be considered as having a central visual acuity of 20/200 or less.
- g. "Medical expenses" means nonreimbursed payments for physicians, dental and other medical fees, hospital care, nursing care, medicines and drugs, prosthetic devices, X-rays and other diagnostic services conducted by or directed by a physician or dentist. In addition, medical expenses may also include amounts paid for transportation primarily for and essential to medical care and insurance (including amounts paid as premiums under part B of **Title XVIII** of the Social Security **Act**, relating to supplementary medical insurance for the aged) covering medical care.
- h. Partnership and partner. The term "partnership" includes a syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of this **act**, a trust or estate or a corporation; and the term "partner" includes a member in such a syndicate, group, pool, joint venture, or organization.
- i. Blank.
- j. Blank.

k. "Taxable year" means the calendar or fiscal accounting period for which a **tax** is payable under this **act** .

l. "Taxpayer" means any individual, estate or trust required to report or to pay taxes, interest and penalties under this **act** , or whose **income** in whole or in part is subject to the **tax** imposed by this **act** .

m. "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 in the aggregate more than 183 days of the taxable year in this State, unless such individual is in the Armed Forces of the United States.

n. "Nonresident taxpayer" means a taxpayer who is not a resident.

o. Resident estate or trust. A resident estate or trust means:

(1) The estate of a decedent who at his death was domiciled in this State,

(2) A trust, or a portion of a trust, consisting of property transferred by will of a decedent who at his death was domiciled in this State, or

(3) A trust, or portion of a trust, consisting of the property of:

(a) A person domiciled in this State at the time such property was transferred to the trust, if such trust or portion of a trust was then irrevocable, or if it was then revocable and has not subsequently become irrevocable; or

(b) A person domiciled in this State at the time such trust, or portion of a trust, became irrevocable, if it was revocable when such property was transferred to the trust but has subsequently become irrevocable.

For the purposes of the foregoing, a trust or portion of a trust is revocable if it is subject to a power, exercisable immediately or at any future time, to revest **title** in the person whose property constitutes such trust or portion of a trust, and a trust or portion of a trust becomes irrevocable when the possibility that such power may be exercised has been terminated.

p. Nonresident estate or trust. A nonresident estate or trust means an estate or trust which is not a resident.

q. Unless the context in which it occurs requires otherwise, the term "act" or "this act" shall mean the **New Jersey Gross Income Tax Act**, **Title 54A** of the **New Jersey** Statutes.

L.1976, c.47, s. **54A** :1-2; amended 2003, c.246, s.39.