

Use of Form NJ-1040X

You must use Form NJ-1040X to change any information reported on your resident income tax return (Form NJ-1040 or return that was filed using NJ WebFile or approved vendor software). Failure to do so will result in delayed processing of your return and/or refund.

Amended returns claiming a refund must be filed within three years from the time the return was filed or two years from the time the tax was paid, whichever is later. If the return is not received within this time limit, it will be considered out of statute and the refund claim will be disallowed.

NOTE: The "Amended" Column of this return must be filled out completely, even though certain items are not being amended.

Use Form NJ-1040X to amend the resident income tax return only. To amend a nonresident return, use Form NJ-1040NR for the appropriate year and write "AMENDED" across the top.

Attachments to Form NJ-1040X

Where the original resident income tax return requires a schedule or form to support or change an item of income, deduction, or credit, attach the appropriate schedule or form to Form NJ-1040X.

When to File

File Form NJ-1040X only after you have filed your original resident income tax return and changes must be made to the original return.

Where to File

All amended returns (Form NJ-1040X) should be mailed to the following addresses:

Mail Returns Without
Payments to: STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER
PO Box 555
TRENTON NJ 08647-0555

Mail Returns With
Payments to: STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER
PO Box 111
TRENTON NJ 08645-0111

Name and Social Security Number

Your name and social security number must be entered on Form NJ-1040X and all accompanying schedules. If there is a balance due with the return and you are paying by check or money order, write your social security number on the remittance. If the payment is for a joint return, include both social security numbers.

Wage and Tax Statements – Form W-2

A copy of your W-2 and/or 1099-R must accompany your New Jersey Amended Income Tax Resident Return (Form NJ-1040X) if you are amending (by increasing) taxes withheld or if you are claiming excess New Jersey unemployment insurance/health care subsidy fund/work-force development partnership fund contributions and/or disability insurance contributions.

Taxpayer Signature

You must sign and date your New Jersey Amended Income Tax Resident Return (Form NJ-1040X) in blue or black ink. Both husband and wife must sign a joint amended return. A return which is unsigned cannot be processed.

Tax Preparers

Anyone who prepares a return for a fee must sign the return as a "Paid Preparer" and enter his or her social security number or Federal preparer tax identification number. Include the company or corporation name and Federal identification number if applicable. A tax preparer who fails to sign the return or provide a tax identification number may incur a \$25 penalty for each omission.

Calendar Year or Fiscal Year Ended

Like the resident income tax return, Form NJ-1040X is different for each year. The calendar year or fiscal year must be the same as the year covered by the original return which is being amended. To illustrate, John Smith discovers an error on his 2005 New Jersey resident income tax return while preparing his tax return for 2006. To correct the error on his 2005 tax return, he must file the New Jersey Amended Income Tax Resident Return (Form NJ-1040X) for tax year 2005. The calendar year on his NJ-1040X will be 2005 even though he is preparing the NJ-1040X in 2007.

Line-by-Line Instructions

Name and Address

Print or type your name(s), complete address, and zip code in the space provided on the return.

Social Security Number

Enter your correct social security number in the space provided on the return. If you are married and filing a joint amended return, list the numbers for both yourself and your spouse. If the social security number(s) is different than that reported on your original return, indicate the original number(s) in the space provided on Page 3 of Form NJ-1040X.

County/Municipality Code

See "County/Municipality Code" in the instruction booklet for Form NJ-1040.

NJ Residency Status

If this amended return does not cover a 12-month period, list the month, day, and year your residency began and the month, day, and year it ended.

Filing Status

See "Filing Status" in the resident income tax return instruction booklet. Be sure to indicate your filing status in both the "On Original Return" and the "On Amended Return" columns, even if you are not amending your filing status.

NOTE: You cannot change your filing status after the due date for filing the original return has passed unless you have done so for Federal income tax purposes.

Exemptions

See "Exemptions" in the resident income tax return instruction booklet. Both columns, "As Originally Reported" and "Amended," must be completed even if you are not amending the number of exemptions reported on the original resident income tax return filed. Enter on Line 12a the total of Lines 6, 7, 8, and 11 in each column. Enter on Line 12b the total of Lines 9 and 10 in each column.

Compute the amount of your personal exemption allowance on Line 29 by following these three steps:

1. Multiply the total number of exemptions on Line 12a by \$1,000.
2. Multiply the total number of exemptions on Line 12b by \$1,500.
3. Add the total amount from steps 1 and 2 and enter the result on Line 29. Part-year residents must prorate the amount to be entered in each column on Line 29. Divide the total number of months you were a New Jersey resident by 12 and multiply by the total amount calculated in steps 1 and 2 above. For this calculation, 15 days or more is a month.

Dependent Information

Enter on line 13 the name(s), social security number(s), and birth year(s) for each dependent claimed. If the spaces provided are not sufficient, enclose a statement with the return listing the required information for each additional dependent.

Gubernatorial Elections Fund

If you checked "Yes" on your original return, omit this section.

If you did not check "Yes" on your original return and now wish to do so, check the appropriate box. See "Gubernatorial Elections Fund" in the resident income tax return instruction booklet for an explanation of the Gubernatorial Elections Fund. Checking the box(es) will not increase your tax or reduce your refund.

Income and Deductions

Both columns "As Originally Reported" and "Amended" must be completed even if you are not amending all the line items through Line 55. To illustrate, John Smith does not wish to amend Line 16 on his Form NJ-1040X, New Jersey Amended Income Tax Resident Return.

John Smith should complete Line 16 as follows:

Line	As Originally Reported		Amended (See Instructions)	
16. Dividends	2345	60	2345	60

For further instructions see "Income" and "Deductions" in the resident income tax return instruction booklet.

Tax Computation - Line 38

Compute your State tax by using the Tax Rate Schedules below. Choose the correct table for your filing status. Multiply the New Jersey Taxable Income (Line 37) by the applicable tax rate, subtract the proper amount shown on the chart, and enter the result on Line 38. If your taxable income on Line 37 is under \$100,000, you may use the Tax Table in the resident income tax return instruction booklet (Form NJ-1040) to determine your tax instead of the Tax Rate Schedules.

2006 Tax Rate Schedules

For filing status: Single					Table A				
Married, Filing Separate Return									
If Line 37 is:					Multiply				
Over	But Not Over		Line 37 by:		Subtract		Your Tax		
\$ 0	\$ 20,000	×	.014	–	\$ 0				
20,000	35,000	×	.0175	–	70.00				
35,000	40,000	×	.035	–	682.50				
40,000	75,000	×	.05525	–	1,492.50				
75,000	500,000	×	.0637	–	2,126.25				
500,000	and over	×	.0897	–	15,126.25				

For filing status:

Married, Filing Joint Return
Head of Household
Qualifying Widow(er)

Table B

If Line 37 is:

Over	But Not Over		Multiply Line 37 by:		Subtract		Your Tax
\$ 0	\$ 20,000	×	.014	–	\$ 0		
20,000	50,000	×	.0175	–	70.00		
50,000	70,000	×	.0245	–	420.00		
70,000	80,000	×	.035	–	1,154.50		
80,000	150,000	×	.05525	–	2,775.00		
150,000	500,000	×	.0637	–	4,042.20		
500,000	and over	×	.0897	–	17,042.50		

New Jersey Earned Income Tax Credit

If you are amending your 2006 NJ-1040 to apply for the New Jersey earned income tax credit, be sure to fill out your name, address, social security number(s), county/municipality code, and enter an amount on each line in the "As Amended" column of this form even though certain items are not being amended. In the "Explanation of Changes" box, enter the amount of your Federal earned income credit and the number of qualifying children you listed on your Federal Schedule EIC. Then enter 20% of your Federal earned income credit in the "As Amended" column for Line 49.

Balance Due or Refund - Lines 56 and 57

Payments. If your New Jersey Total Tax (Line 45) is larger than your Net Payments (Line 55), you have a balance due. Subtract Line 55 from Line 45 and enter the result on Line 56. Payment may be made by:

Check or Money Order, payable to "State of New Jersey – TGI."

Electronic Check (e-check), available on the Division's Web site (www.state.nj.us/treasury/taxation/). Those without Internet access can pay by e-check by contacting the Division's Customer Service Center at 609-292-6400. When using e-check on the Web, you will need your social security number and your date of birth to make a payment.

Credit Card, by phone (1-800-2PAYTAX, toll-free) or online (www.state.nj.us/treasury/taxation/), using a Visa, American Express, MasterCard, or Discover credit card. You may be asked to enter a jurisdiction code to make your payment. The code for New Jersey is 4000. There is a convenience fee of 2.49% paid directly to Official Payments Corporation based on the amount of your tax payment.

Refunds. If your Net Payments (Line 55) are larger than your New Jersey Total Tax (Line 45), you have overpaid your tax. Subtract Line 45 from Line 55, enter the result on Line 57, and then complete Line 58.

Line 58

Enter on:

- ♦ Line 58A the amount of overpayment (Line 57) to be refunded to you; and/or
- ♦ Line 58B the amount of overpayment to be credited against your 2007 tax liability.

Explanation of Changes

In the space provided, explain the reason for changes to income, deductions, and/or credits as originally reported. If additional space is needed, attach a rider which includes your name and social security number.

Credit for Taxes Paid to Other Jurisdiction(s)

If you are amending your credit for income taxes paid to other jurisdictions, complete the formula with your amended figures. See the instructions for calculating the credit in the Form NJ-1040 instruction booklet.