

	As Originally Reported		Amended (See Instructions)	
28. New Jersey Gross Income (From Line 27c, Page 1)	28.			
29. Exemptions (See instructions)	29.			
30. Medical Expenses	30.			
31. Alimony & separate maintenance payments	31.			
32. Total Exemptions and Deductions (Add Lines 29, 30 and 31)	32.			
33. NEW JERSEY TAXABLE INCOME (Subtract Line 32 from Line 28)	33.			
34. TAX: (see instructions)	34.			
35. Credit For Income Taxes Paid To Other Jurisdictions	35.			
36. Balance of Tax (Subtract Line 35 from Line 34)	36.			
37. Use Tax Due on Out-of-State Purchases (see instruction NJ-1040)	37.			
38. Total Tax (Add Line 36 and Line 37)	38.			
39. Total New Jersey Income Tax Withheld	39.			
40. New Jersey Estimated Tax Payments/Credit from 1994 tax return	40.			
41. EXCESS N.J. WD/HC Withheld (see instructions NJ-1040)	41.			
42. EXCESS N.J. Disability Insurance Withheld (see instructions NJ-1040)	42.			
43. Amount Paid with original return, assessments and/or with request for extension to file	43.			
44. Total payments (Add Lines 39 through 43)	44.			
45. Refund previously issued from Original Return	45.			
46. Net payments (Subtract Line 45 from Line 44)	46.			
47. If payments (Line 46) are LESS THAN tax (Line 38) enter AMOUNT OF TAX YOU OWE			47.	
48. If payments (Line 46) are MORE THAN tax (Line 38) enter OVERPAYMENT			48.	
49. Amount of Line 48 to be (A) REFUNDED			49A.	
(B) CREDITED to your 1996 tax	49B.			

Enter below, name, social security number and address as shown on original return (if same as indicated on page 1, write "Same").
 If changing from separate to joint return, enter names, social security numbers and addresses used on original returns.
 (Note: You cannot change from joint to separate returns after the due date has passed unless you have done so for Federal tax purposes.)

Enter first names of your dependent children who lived with you, but were not claimed as dependents on original return.

Explanation of Changes to Income, Deductions, and Credits
 Enter the line reference for which you are reporting a change and give the reason for each change.

If amending Line 35, complete calculations below:
 (Income from Other Jurisdictions) _____ X _____ = _____
 (Income from New Jersey sources) _____ (New Jersey Tax Line 34)

SIGN HERE	Under the penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.		Pay amount on line 47 in full. Write social security number on check or money order and make payable to: State of New Jersey-TGI Mail your return to: Division of Taxation, CN 111, Trenton, NJ 08645-0111 If REFUND: Division of Taxation, Income Tax-CN 555, Trenton, NJ 08647-0555
	→ _____ Your signature	→ _____ Spouse's signature (If filing jointly, BOTH must sign.)	
	_____ Date	_____ Federal Employer Identification Number	
	_____ Paid Preparer's Signature	_____ Firm's Name	
	Division Use 1 _____ 2 _____ 3 _____ 4 _____ 5 _____ 6 _____ 7 _____		

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). 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" in the upper right-hand corner.

Attachments to Form NJ-1040X

Where the original income tax return (Form NJ-1040) 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 return (Form NJ-1040) 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
CN 555
Trenton, NJ 08647-0555

Mail Returns With Payments to: State of New Jersey
Division of Taxation
CN 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, place your social security number on your check or money order. 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 Workforce Development Partnership Fund/Health Care Subsidy 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). 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. 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.

Items to Check Before Mailing Your Return

- ✓ Check for correct name, address, and social security number(s). Your amended return (Form NJ-1040X) cannot be processed without a social security number.
- ✓ Attach a copy of your W-2 Statement and/or Form 1099-R if amending (by increasing) taxes withheld or if you are claiming Excess New Jersey Workforce Development Partnership Fund/Health Care Subsidy Fund contributions and/or Disability Insurance withheld.
- ✓ If you are amending your credit for taxes paid to other jurisdictions, a completed copy of any return you filed with that jurisdiction must be attached.
- ✓ If there is a balance due on your amended return (Form NJ-1040X), attach a check or money order to avoid additional penalties and interest. Write your social security number on the check or money order.
- ✓ Sign and date your return. Both spouses must sign a joint return.

Calendar Year or Fiscal Year Ended

Like Form NJ-1040, 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 1994 New Jersey Resident Return (Form NJ-1040) while preparing his tax return for 1995. To correct the error on his 1994 tax return, he must file the New Jersey Amended Income Tax Resident Return (Form NJ-1040X) for tax year 1994. The calendar year on his NJ-1040X will be 1994 even though he is preparing the NJ-1040X in 1996.

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 of both you 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 2 of Form NJ-1040X.

County/Municipality Code

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

Filing Status

See "Filing Status" in the instruction booklet for Form NJ-1040. 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 Form NJ-1040 has passed unless you have done so for Federal income tax purposes.

Exemptions

See "Exemptions" in the instruction booklet for Form NJ-1040. Both columns, "As Originally Reported" and "Amended," must be completed even if you are not amending the number of exemptions reported on the original NJ-1040 tax return filed. Enter on **Line 12a** the total of Lines 6, 7, 8 and 11. Enter on **Line 12b** the total of Lines 9 and 10 in each column.

Note: If you omitted any qualified dependent(s) on your original return, enter the first name(s) of those omitted in the space provided on Page 2 of Form NJ-1040X.

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.

Residency Status

If this amended return does not cover a twelve-month period, complete Line 13. See "Residency Status" in the instruction booklet for Form NJ-1040.

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 instruction booklet for Form NJ-1040 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 46. 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 instruction booklet for Form NJ-1040.

Tax Computation - Line 34

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 33) by the applicable tax rate, subtract the proper amount shown on the chart and enter the result on Line 34. If your taxable income on Line 33 is under \$100,000, you may use the Tax Table in the NJ-1040 instruction booklet to determine your tax instead of the Tax Rate Schedules.

1995 Tax Rate Schedules

For filing status:				Table A	
Single					
Married, Filing Separate Return					
If Line 33 is:					
Over	But Not Over	Multiply (x) Line 33 by:	Then Subtract (-)	=	Tax
\$ 0	\$ 20,000	x .017	-	\$ 0	
20,000	35,000	x .02125	-	85.00	
35,000	40,000	x .04250	-	828.75	
40,000	75,000	x .06013	-	1,533.95	
75,000	and over	x .06580	-	1,959.20	

For filing status:				Table B	
Married, Filing Joint Return					
Head of Household					
Qualifying Widow(er)					
If Line 33 is:					
Over	But Not Over	Multiply (x) Line 33 by:	Then Subtract (-)	=	Tax
\$ 0	\$ 20,000	x .017	-	\$ 0	
20,000	50,000	x .02125	-	85.00	
50,000	70,000	x .02975	-	510.00	
70,000	80,000	x .04250	-	1,402.50	
80,000	150,000	x .06013	-	2,812.90	
150,000	and over	x .06580	-	3,663.40	

Balance Due or Refund - Lines 47 and 48

If your New Jersey Total Tax (Line 38) is larger than your Net Payments (Line 46), subtract Line 46 from Line 38 and enter the result on Line 47. You have a balance due. Make your check payable to "State of New Jersey - TGI."

If your Net Payments (Line 46) are larger than your New Jersey Total Tax (Line 38), subtract Line 38 from Line 46 and enter the result on Line 48. You have overpaid your tax; complete Line 49.

Line 49

Enter on:

- ♦ Line 49A the amount of overpayment (Line 48) to be *refunded* to you; and/or
- ♦ Line 49B the amount of overpayment to be *credited* against your 1996 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. Remember to attach a completed copy of the return filed with the other jurisdiction.