NJ-1040X
1996

STATE OF NEW JERSEY
AMENDED
INCOME TAX RESIDENT RETURN

7x

For Tax Year Jan.- Dec. 31, 1996, Or Other Tax Year Beginning _____, 1996, Ending _____, 19_____

TAXPAYER IDENTIFICATION AND STATUS

Your Social Security Number	Last Name, First Name and Initial (Joint filers enter first name and initial of each - Enter spouse last name ONLY if different)
Spouse's Social Security Number	Home address (Number and Street, including apartment number or rural route)
County/Municipality Code	City, Town, Post Office — State — Zip Code

FILING STATUS

ON ORIGINAL RETURN	ON AMENDED RETURN	
1. ☐	☐	Single
2. ☐	☐	Married, filing joint return
3. ☐	☐	Married, filing separate return
4. ☐	☐	Head of Household
5. ☐	☐	Qualifying Widow(er)

EXEMPTIONS

				As Originally Reported	Amended
6. Regular	☒ Yourself	☐ Spouse	6.		
7. Age 65 or Over	☐ Yourself	☐ Spouse	7.		
8. Blind or Disabled	☐ Yourself	☐ Spouse	8.		
9. Number of your qualified dependent children			9.		
10. Number of other dependents			10.		
11. Dependents attending colleges			11.		
12. Totals (For Line 12a - Add Lines 6, 7, 8 and 11)			12a.		
(For Line 12b - Add Line 9 and Line 10)			12b.		

RESIDENCY STATUS

13. If you were a New Jersey resident for ONLY part of the taxable year, give the period of New Jersey residency: From _____ (MONTH DAY YEAR) To _____ (MONTH DAY YEAR)

GUBERNATORIAL ELECTIONS FUND Checking below will not increase your tax or reduce your refund.

Check here → ☐ If you did not previously want to have $1 go to the fund but now want it to do so.

Check here → ☐ If joint return and if spouse did not previously want to have $1 to go to the fund but now wants it to do so.

		As Originally Reported	Amended (See Instructions)
14.	Wages, salaries, tips and other employee compensation	14.	
15a.	Taxable Interest Income	15a.	
15b.	Tax exempt interest income. DO NOT include on Line 15a	15b.	
16.	Dividends	16.	
17.	Net profits from business	17.	
18.	Net gains or income from disposition of property	18.	
19.	Pensions, Annuities and IRA Withdrawals — a. Taxable Amount Received	19a.	
	b. Less New Jersey Pension Exclusion	19b.	
	c. Subtract Line 19b from Line 19a	19c.	
20.	Distributive Share of Partnership Income	20.	
21.	Net pro rata share of S Corporation Income	21.	
22.	Net gain or income from rents, royalties, patents & copyrights	22.	
23.	Net Gambling Winnings	23.	
24.	Alimony and separate maintenance payments received	24.	
25.	Other	25.	
26.	Total Income (Add Lines 14, 15a, 16, 17, 18, 19c, 20, 21, 22, 23, 24 and 25)	26.	

		As Originally Reported	Amended (See Instructions)
27.	Total Income (From Line 26, Page 1)	27.	
28.	Other Retirement Income Exclusion	28.	
29.	**New Jersey Gross Income** (From Line 28, Line 27)	29.	
30.	Exemptions (See instructions)	30.	
31.	Medical Expenses	31.	
32.	Alimony & separate maintenance payments	32.	
33.	Total Exemptions and Deductions (Add Lines 30, 31 and 32)	33.	
34.	Taxable Income (Subtract Line 33 from Line 29)	34.	
35.	Property Tax Deduction	35.	
36.	**NEW JERSEY TAXABLE INCOME** (Subtract Line 35 from Line 34)	36.	
37.	TAX: (see instructions)	37.	
38.	Credit For Income Taxes Paid To Other Jurisdictions	38.	
39.	Balance of Tax (Subtract Line 38 from Line 37)	39.	
40.	Use Tax Due on Out-of-State Purchases (see instruction NJ-1040)	40.	
41.	Total Tax (Add Line 39 and Line 40)	41.	
42.	**Total New Jersey Income Tax Withheld**	42.	
43.	Property Tax Credit	43.	
44.	New Jersey Estimated Tax Payments/Credit from 1995 tax return	44.	
45.	EXCESS N.J. WD/UI/HC Withheld (see instructions NJ-1040)	45.	
46.	EXCESS N.J. Disability Insurance Withheld (see instructions NJ-1040)	46.	
47.	Amount Paid with original return, assessments and/or with request for extension to file	47.	
48.	Total payments (Add Lines 42 through 47)	48.	
49.	Refund previously issued from Original Return	49.	
50.	Net Payments (Subtract Line 49 from Line 48)	50.	
51.	If payments (Line 50) are LESS THAN tax (Line 41) **enter AMOUNT OF TAX YOU OWE**	51.	
52.	If payments (Line 50) are MORE THAN tax (Line 41 **enter OVERPAYMENT**	52.	
53.	Amount of Line 52 to be (A) REFUNDED	53A.	
	(B) CREDITED to your 1997 tax	53B.	

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 38, 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.

➔ _____ Your signature Date ➔ _____ Spouse's signature (If filing jointly, BOTH must sign.)

Paid Preparer's Signature | Federal Employer Identification Number

Firm's Name

Division Use 1 _____ 2 _____ 3 _____ 4 _____ 5 _____ 6 _____ 7 _____

Pay amount on line 51 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, Income Tax-CN 111, Trenton, NJ 08645-0111

If REFUND: Division of Taxation, Income Tax-CN 555, Trenton, NJ 08647-0555

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/Unemployment Insurance/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) 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. 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/Unemployment Insurance/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 1995 New Jersey Resident Return (Form NJ-1040) while preparing his tax return for 1996. To correct the error on his 1995 tax return, he must file the New Jersey Amended Income Tax Resident Return (Form NJ-1040X) for tax year 1995. The calendar year on his NJ-1040X will be 1995 even though he is preparing the NJ-1040X in 1997.

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 30** 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 30. Part-year residents must prorate the amount to be entered in each column on Line 30. 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 50. 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 37

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 36) by the applicable tax rate, subtract the proper amount shown on the chart and enter the result on Line 37. If your taxable income on Line 36 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.

1996 Tax Rate Schedules

For filing status:
Single
Married, Filing Separate Return

Table A

If Line 36 is: Over	But Not Over		Multiply (x) Line 36 by:		Then Subtract (–)	= Tax
$ 0	$ 20,000	x	.014	–	$ 0	
20,000	35,000	x	.0175	–	70.00	
35,000	40,000	x	.035	–	682.50	
40,000	75,000	x	.05525	–	1,492.50	
75,000	and over	x	.0637	–	2,126.25	

For filing status:
Married, Filing Joint Return
Head of Household
Qualifying Widow(er)

Table B

If Line 36 is: Over	But Not Over		Multiply (x) Line 36 by:		Then Subtract (–)	= Tax
$ 0	$ 20,000	x	.014	–	$ 0	
20,000	50,000	x	.0175	–	70.00	
50,000	70,000	x	.0245	–	420.00	
70,000	80,000	x	.035	–	1,154.50	
80,000	150,000	x	.05525	–	2,775.00	
150,000	and over	x	.0637	–	4,042.50	

Balance Due or Refund - Lines 51 and 52

If your New Jersey Total Tax (Line 41) is larger than your Net Payments (Line 50), subtract Line 50 from Line 41 and enter the result on Line 51. You have a balance due. Make your check payable to "State of New Jersey - TGI."

If your Net Payments (Line 50) are larger than your New Jersey Total Tax (Line 41), subtract Line 41 from Line 50 and enter the result on Line 52. You have overpaid your tax; complete Line 53.

Line 53

Enter on:

- Line 53A the amount of overpayment (Line 52) to be *refunded* to you; and/or
- Line 53B the amount of overpayment to be *credited* against your 1997 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.