

NJ-1040X
2005

STATE OF NEW JERSEY
AMENDED
INCOME TAX RESIDENT RETURN

7x For Tax Year Jan.- Dec. 31, 2005, Or Other Tax Year Beginning _____, 2005, Ending _____, 20____

↓ You must enter your social security number below ↓

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

NJ RESIDENCY STATUS If you were a New Jersey resident for ONLY part of the taxable year, give the period of New Jersey residency: From _____ To _____
MONTH DAY YEAR MONTH DAY YEAR

FILING STATUS		EXEMPTIONS		As Originally Reported	Amended
ON ORIGINAL RETURN	ON AMENDED RETURN				
1. <input type="checkbox"/>	<input type="checkbox"/> Single	6. Regular	<input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse <input type="checkbox"/> Domestic Partner	6.	
2. <input type="checkbox"/>	<input type="checkbox"/> Married, filing joint return	7. Age 65 or Over	<input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	7.	
3. <input type="checkbox"/>	<input type="checkbox"/> Married, filing separate return	8. Blind or Disabled	<input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	8.	
4. <input type="checkbox"/>	<input type="checkbox"/> Head of household	9. Number of your qualified dependent children		9.	
5. <input type="checkbox"/>	<input type="checkbox"/> Qualifying widow(er)	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.	

13. **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 (Subtract Line 28 from Line 27)	29.	
30. Exemptions (See instructions)	30.	
31. Medical Expenses (See instructions NJ-1040)	31.	
32. Alimony & separate maintenance payments	32.	
33. Qualified Conservation Contribution	33.	
34. Health Enterprise Zone Deduction	34.	
35. Total Exemptions and Deductions (Add Lines 30, 31, 32, 33, and 34)	35.	
36. Taxable Income (Subtract Line 35 from Line 29)	36.	
37. Property Tax Deduction	37.	
38. NEW JERSEY TAXABLE INCOME (Subtract Line 37 from Line 36)	38.	
39. TAX (See instructions)	39.	
40. Credit For Income Taxes Paid To Other Jurisdictions	40.	
41. Balance of Tax (Subtract Line 40 from Line 39)	41.	
42. Use Tax Due on Out-of-State Purchases (See instructions NJ-1040)	42.	
43. Total Tax (Add Line 41 and Line 42)	43.	
44. Total New Jersey Income Tax Withheld	44.	
45. Property Tax Credit	45.	
46. New Jersey Estimated Tax Payments/Credit from 2004 tax return	46.	
47. New Jersey Earned Income Tax Credit	47.	
48. EXCESS New Jersey UI/HC/WD Withheld (See instructions NJ-1040)	48.	
49. EXCESS New Jersey Disability Insurance Withheld (See instructions NJ-1040)	49.	
50. Amount Paid with original return, assessments, and/or with request for extension to file	50.	
51. Total payments (Add Lines 44 through 50)	51.	
52. Refund previously issued from Original Return	52.	
53. Net Payments (Subtract Line 52 from Line 51)	53.	
54. If payments (Line 53) are LESS THAN tax (Line 43) enter AMOUNT OF TAX YOU OWE	54.	
55. If payments (Line 53) are MORE THAN tax (Line 43) enter OVERPAYMENT	55.	
56. Amount of Line 55 to be (A) REFUNDED	56A.	
(B) CREDITED to your 2006 tax	56B.	

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 last name, first name, middle initial, social security number, and birth year of your dependents who 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 40, complete calculations below:

(Income from Other Jurisdictions) _____ X _____ = _____
 (Income from New Jersey sources) (New Jersey Tax Line 39)

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 54 in full. Write social security number(s) on check or money order and make payable to: STATE OF NEW JERSEY-TGI Mail your return to: Division of Taxation Revenue Processing Center PO Box 111 Trenton, NJ 08645-0111 If REFUND: Division of Taxation Revenue Processing Center PO Box 555 Trenton, NJ 08647-0555 You may also pay by e-check or credit card.
	→ _____ Date	→ _____ Spouse's signature (If filing jointly, BOTH must sign.)	
	Paid Preparer's Signature	Federal Employer Identification Number	
	Firm's Name	Federal Employer Identification Number	
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 or return that was filed using NJ TeleFile, 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
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Mail Returns With Payments to:	STATE OF NEW JERSEY DIVISION OF TAXATION REVENUE PROCESSING CENTER PO Box 111 TRENTON NJ 08645-0111
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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/workforce 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 2004 New Jersey resident income tax return while preparing his tax return for 2005. To correct the error on his 2004 tax return, he must file the New Jersey Amended Income Tax Resident Return (Form NJ-1040X) for tax year 2004. The calendar year on his NJ-1040X will be 2004 even though he is preparing the NJ-1040X in 2006.

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 2 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.

NOTE: If you omitted any qualified dependent(s) on your original return, enter the name(s), social security number(s), and birth year(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.

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 at Line 13. 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 53. 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 39

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 38) by the applicable tax rate, subtract the proper amount shown on the chart, and enter the result on Line 39. If your taxable income on Line 38 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.

2005 Tax Rate Schedules

For filing status:		Table A			
Single					
Married, Filing Separate Return					
If Line 38 is:					
Over	But Not Over	Multiply Line 38 by:	Subtract	Your 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	500,000	x .0637	– 2,126.25		
500,000	and over	x .0897	– 15,126.25		

For filing status:		Table B			
Married, Filing Joint Return					
Head of Household					
Qualifying Widow(er)					
If Line 38 is:					
Over	But Not Over	Multiply Line 38 by:	Subtract	Your 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	500,000	x .0637	– 4,042.50		
500,000	and over	x .0897	– 17,042.50		

New Jersey Earned Income Tax Credit

If you are amending your 2005 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 47.

Balance Due or Refund - Lines 54 and 55

Payments. If your New Jersey Total Tax (Line 43) is larger than your Net Payments (Line 53), you have a balance due. Subtract Line 53 from Line 43 and enter the result on Line 54. 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 2.5% paid directly to Official Payments Corporation based on the amount of your tax payment.

Refunds. If your Net Payments (Line 53) are larger than your New Jersey Total Tax (Line 43), you have overpaid your tax. Subtract Line 43 from Line 53, enter the result on Line 55, and then complete Line 56.

Line 56

Enter on:

- ♦ Line 56A the amount of overpayment (Line 55) to be refunded to you; and/or
- ♦ Line 56B the amount of overpayment to be credited against your 2006 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.