

TR-1040-X 2009

STATE OF NEW JERSEY
AMENDED
HOMESTEAD REBATE APPLICATION
(FOR TENANTS ONLY)

Please Print or Type

↓ You must enter your social security number below ↓

Your Social Security Number	Last Name, First Name and Initial (Joint filers enter first name and initial of each - Enter spouse/CU partner last name ONLY if different)		
Spouse's/CU Partner'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

Reason for filing Form TR-1040-X (Check only **one box**)

- To amend original tenant homestead rebate application (Form TR-1040). Complete Lines 1-16. (**Do not** use this form to file a 2009 tenant homestead rebate application for the first time.)
- To withdraw tenant homestead rebate application (Form TR-1040) that was filed in error. Provide explanation at Line 17.

FILING STATUS	1. <input type="checkbox"/> Single	NJ RESIDENCY STATUS	6. If you were a New Jersey resident for ONLY part of the taxable year, give the period of New Jersey residency:			
	2. <input type="checkbox"/> Married/CU Couple, filing joint return		From _____	Month	Day	Year
	3. <input type="checkbox"/> Married/CU Partner, filing separate return		To _____	Month	Day	Year
	4. <input type="checkbox"/> Head of household					
	5. <input type="checkbox"/> Qualifying widow(er)/Surviving CU Partner					

7. On October 1, 2009, I rented and occupied an apartment or other rental dwelling in New Jersey as my principal residence.
 ← Yes See instructions.
8. On December 31, 2009, I (and/or my spouse/CU partner) was a. ← Age 65 or older b. ← Blind or disabled c. ← Not 65 or blind or disabled
Check only **one box**. See instructions.

9. Enter the GROSS INCOME you reported on Line 28, Form NJ-1040 or see instructions	9		
10. If your filing status is MARRIED/CU PARTNER, FILING SEPARATE RETURN and you and your spouse/CU partner MAINTAIN THE SAME PRINCIPAL RESIDENCE, enter the gross income reported on your spouse's/CU partner's return (Line 28, Form NJ-1040) and check this box <input type="checkbox"/>	10		
11. TOTAL GROSS INCOME (Add Line 9 and Line 10)	11		

STOP - IF LINE 11 IS MORE THAN \$100,000, YOU ARE NOT ELIGIBLE FOR A TENANT REBATE.

12. Enter the address of the rental property in **New Jersey** that was your principal residence on **October 1, 2009**.
Street Address (including apartment number) _____ Municipality _____

13. Enter the total rent you (and your spouse/CU partner) paid during 2009 for the rental property indicated at Line 12. 13

14. Enter the number of days during 2009 that you (and your spouse/CU partner) occupied the rental property indicated at Line 12. (If you lived there for all of 2009, enter 365) 14 days

15. Did anyone, other than your spouse/CU partner, occupy and share rent with you for the rental property indicated at Line 12?
 ← Yes (If yes, you must complete Lines 15 a, b, and c) ← No

15a. Enter the total number of tenants (including yourself) who shared the rent during the period indicated at Line 14. (For this purpose, husband and wife/CU couple are considered one tenant). 15a tenants

15b. Enter the name(s) and social security number(s) of all other tenants (other than your spouse/CU partner) who shared the rent.

Name _____ SS# _____ / _____ / _____

Name _____ SS# _____ / _____ / _____

Name _____ SS# _____ / _____ / _____

15c. Enter the total rent paid by all tenants during the period indicated at Line 14. 15c

SIGN HERE	Under the penalties of perjury, I declare that I have examined this rebate application, including accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete and that I occupied the rental property for which I am applying for the tenant homestead rebate as my principal residence on October 1, 2009. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.		Mail application to: NJ Division of Taxation PO Box 253 Trenton, NJ 08695-0253
	Your Signature _____ Date _____		
	Spouse's/CU Partner's Signature (if filing jointly, BOTH must sign) _____ Date _____		
	Paid Preparer's Signature	Federal Identification Number	
Firm's Name	Federal Employer Identification Number		

Last Name, First Name and Initial	Your Social Security Number
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16. Explanation of changes to information originally reported. Include the line number of each item you are changing.

17. Reason for withdrawing tenant homestead rebate application.

I am withdrawing my 2009 tenant homestead rebate application because:

- On October 1, 2009, my principal residence was **not** an apartment or other rental property that I rented and occupied.
- The principal residence that I rented and occupied on October 1, 2009, did not contain its own kitchen and bathroom facilities.
- The principal residence that I rented and occupied on October 1, 2009, was not subject to local property taxes.
- Other. Explain.

By completing this section you certify to the New Jersey Division of Taxation that you erroneously applied for a 2009 tenant homestead rebate and wish to withdraw your application, and that you understand that you are not eligible for a 2009 tenant homestead rebate. If you filed a joint application, both spouses/CU partners must sign Form TR-1040-X.

WHEN TO USE FORM TR-1040-X

File this form:

- If you were a tenant on October 1, 2009, and you need to amend any of the information reported on your original 2009 tenant homestead rebate application (TR-1040).
- or
- To withdraw a 2009 tenant homestead rebate application (TR-1040) that you filed in error.

It is not necessary to file Form TR-1040-X if you are filing an amended gross income tax return (Form NJ-1040X) and the changes you are making to your original return affect your tenant homestead rebate. The Division of Taxation will make any necessary changes to your TR-1040 and adjust the amount of your rebate.

You cannot file this form to:

- File an original 2009 tenant homestead rebate application.
- or
- Amend a 2009 **homeowner** rebate application.

HOW TO USE FORM TR-1040-X

The information on this form should be the correct information on which your tenant homestead rebate claim is being based. If you are amending a tenant homestead rebate application, explain the changes to the information on your original Form TR-1040 at Line 16, Form TR-1040-X. If you are withdrawing a tenant homestead rebate application that you filed in error, indicate the reason at Line 17, Form TR-1040-X.



New Jersey

2009 Form TR-1040-X

Amended Tenant Homestead Rebate Application & Instructions

DO NOT USE THIS FORM —

Unless you have already filed a 2009 Tenant Homestead Rebate Application and need to amend the information originally reported.

Use of Form TR-1040-X

You must use Form TR-1040-X to change any of the information reported on your original tenant homestead rebate application (Form TR-1040 or application that was filed electronically using NJ WebFile or approved vendor software), or to provide information that was missing from the original application. Fill out Form TR-1040-X completely, even if certain items are not being amended.

If you are not eligible for a 2009 tenant homestead rebate (see “Qualifications” below), but you filed a tenant rebate application in error, you can use Form TR-1040-X to withdraw your application. Complete only Line 17 to indicate the reason for withdrawing the application.

You cannot use Form TR-1040-X to:

- ◆ File an *original* 2009 tenant homestead rebate application.
- ◆ Amend a 2009 *homeowner* rebate application.

NOTE: It is not necessary to file Form TR-1040-X if you are filing an amended gross income tax return (NJ-1040X) and the changes you are making to your original return affect your tenant homestead rebate. The Division of Taxation will make any necessary changes to your TR-1040 and adjust the amount of your rebate.

Enclosures With Form TR-1040-X

You must enclose proof of age or disability if you (or your spouse/civil union partner) were 65 years of age or older or blind or disabled on the last day of the 2009 tax year, but you did not indicate that fact on your original application. See page 3 for acceptable forms of proof.

Signatures

You must sign and date your amended tenant homestead rebate application (Form TR-1040-X) in blue or black ink. Both husband and wife/civil union partners must sign a joint amended application. An unsigned application cannot be processed.

Qualifications

To be eligible for a New Jersey homestead rebate as a tenant:

- ◆ You must have rented and occupied a home in New Jersey that was your principal residence on **October 1, 2009**; and
- ◆ Your gross income for the entire year must have been \$100,000 or less; and

- ◆ Your principal residence must be subject to local property taxes, and property taxes must have been paid on that residence through rent; and
- ◆ Your dwelling unit must contain its own separate kitchen and bath facilities; and
- ◆ You must file a timely tenant homestead rebate application:
 - If you are filing Form NJ-1040, you must file Form TR-1040 **and** Form NJ-1040 **by April 15, 2010**.
 - If you use NJ WebFile or approved vendor software, you must complete the tenant rebate application portion of the return and file **by April 15, 2010**.
 - If you requested an extension of time to file your income tax return, you must file your return and tenant rebate application by the extended due date.
 - If you are filing **only** Form TR-1040, see “Rebate Only Filers” below.

Rebate amounts and qualifications for eligibility are subject to restrictions due to State budgetary constraints. The State Budget limited eligibility for tax year 2008 (rebates paid in 2009) to tenants 65 years of age or older or blind or disabled. For tax year 2009 (rebates to be paid in 2010) those restrictions may or may not apply. **Information on 2009 rebate eligibility and amounts will not be available until July 2010.**

Rebate Only Filers. A tenant who is not required to file a New Jersey income tax return because of income below the minimum filing threshold of \$20,000 (\$10,000 if filing status is single or married/CU partner, filing separate return), and who meets the qualifications for a tenant homestead rebate, **may file only Form TR-1040 to claim a rebate. It is not necessary to file the NJ-1040 along with the tenant rebate application.** These residents have until November 1, 2010, to file Form TR-1040.

Part-Year Residents. A part-year resident who rented a principal residence on October 1, 2009, and meets all the eligibility requirements qualifies for a tenant rebate. Part-year residents must enter their full-year income from all sources on Line 9 of Form TR-1040.

✓ **Married/CU Partner, Filing Separate Return.** If your filing status is married/CU partner, filing separate return and you maintain the same principal residence as your spouse/civil union partner, you must combine your gross income with your spouse’s/civil union partner’s gross income when applying for the rebate.

Neither you nor your spouse/civil union partner can receive more than one-half of the rebate that you would receive if you filed a joint return. Both you and your spouse/civil union partner must file Form TR-1040 to be eligible to receive up to one-half of the rebate.

Principal Residence. A principal residence means a homestead, actually and continually occupied as your permanent residence. No rebate will be granted for a vacation home or a “second home.”

Mobile Homes. If you own or rent a mobile home which is located in a mobile home park, you are considered a tenant for purposes of applying for the rebate. For more information on mobile homes, contact the Division’s Customer Service Center.

Condominiums and Co-ops. If you *rent* a condominium unit or a unit in a cooperative housing complex, you are considered a *tenant* for purposes of applying for the rebate. If you are a resident shareholder of a cooperative housing complex or you own a condominium and you pay property taxes on your unit, you are considered a *homeowner* for purposes of applying for the rebate. If you were a homeowner on October 1, 2009, and you filed a 2009 tenant homestead rebate application in error, you must file Form TR-1040-X to withdraw your original application.

Continuing Care Retirement Communities. If you are a resident of a continuing care retirement community and your continuing care contract requires you to pay the proportionate share of property taxes attributable to your unit, you are considered a *homeowner* for purposes of applying for the rebate. If you were a homeowner on October 1, 2009, and you filed a 2009 tenant homestead rebate application in error, you must file Form TR-1040-X to withdraw your original application.

Identification Section

Name and Address

Print or type your name (last name first), complete address, and zip code in the spaces provided. Also include your spouse’s/civil union partner’s name if filing jointly.

Social Security Number

Enter your social security number(s) in the space provided. If your filing status is married/CU couple, filing joint return, remember to report both filers’ numbers in the order in which the names are listed on the application. If you (or your spouse/civil union partner) do not have a social security number, see the resident income tax return instruction booklet.

Tax-Exempt, Subsidized, and Campus Housing

One of the qualifications for the New Jersey homestead rebate is that property taxes be paid on the applicant’s principal residence, either directly or through rent. Thus, tenants living in dwellings which are not subject to local property taxes are not eligible for the rebate. This includes:

- ◆ Tenants living in dwellings owned by the State, County, Municipal, or Federal Government;
- ◆ Students living in on-campus apartments at State colleges and universities;
- ◆ Tenants living in dwellings owned by a religious, charitable, or other nonprofit organization (including on-campus apartments at private, nonprofit colleges and universities), if the property is exempt from property taxes; and
- ◆ Tenants living in dwellings on which P.I.L.O.T. (Payments-in-Lieu-of-Tax) payments are made to the municipality. These payments are not considered property taxes for purposes of the homestead rebate.

If the dwelling you rent is not subject to local property taxes, you do not qualify for a rebate. File Form TR-1040-X to withdraw your original tenant homestead rebate application. If you are not sure whether the dwelling you rent is subject to local property taxes, contact your building manager or the municipal tax assessor for information. The Division of Taxation audits returns to ensure that only qualified applicants receive rebates.

County/Municipality Code

Enter the four-digit county/municipality code which identifies the county and municipality of your current residence. See the table in the Form NJ-1040 instruction booklet for the list of county/municipality codes.

Reason for Filing Form TR-1040-X

Indicate whether you are amending or withdrawing your original tenant homestead rebate application. Check only one box. If you are amending your original application, fill out Form TR-1040-X completely. If you are withdrawing your application, skip Lines 1–16 and complete Line 17.

Filing Status (Lines 1-5)

Indicate the appropriate filing status. Check only one box. **You cannot change your filing status after the due date has passed unless you have done so for Federal income tax purposes.** For more information on filing status, see the resident income tax return instruction booklet.

NJ Residency Status (Line 6)

If you were a New Jersey resident for only part of the taxable year, list the month, day, and year your residency began and the month, day, and year it ended.

Tenant on October 1, 2009 (Line 7)

If you rented and occupied an apartment or other rental dwelling in New Jersey as your principal residence on October 1, 2009, you must check "Yes" to confirm that you are eligible for the 2009 tenant homestead rebate. *If you did not rent your principal residence on October 1, 2009, you are not eligible for a 2009 homestead rebate as a tenant.* File Form TR-1040-X to withdraw your original tenant rebate application. See "Reason for Filing Form TR-1040-X" on page 2.

Age 65 or Older, Blind, or Disabled (Line 8)

If you (or your spouse/civil union partner if filing a joint return) were 65 years of age or older or blind or disabled on the last day of the 2009 tax year, **check only one box** at Line 8 as follows:

- ♦ If you (or your spouse/civil union partner) were 65 or older, check the box to the left of "Age 65 or older."
- ♦ If you (or your spouse/civil union partner) were 65 or older and you (or your spouse/civil union partner) were also blind or disabled, check the box to the left of "Age 65 or older."
- ♦ If you (and your spouse/civil union partner) were under 65, and you (or your spouse/civil union partner) were blind or disabled, check the box to the left of "Blind or disabled."
- ♦ If you (and your spouse/civil union partner) do not meet the age or disability qualifications, check the box to the left of "Not 65 or blind or disabled."

Check the "Age 65 or older" box or the "Blind or disabled" box **only if you or your spouse/civil union partner meet the qualifications**; they do not apply to your dependents or domestic partner.

Proof of Age. If you are amending your tenant rebate application to indicate that you (or your spouse/civil union partner) are 65 years of age or older, *you must enclose proof of age such as a copy of a birth certificate, driver's license, or church records.* If you submitted proof of age with your original application, you do not need to resubmit this information with Form TR-1040-X.

Proof of Disability. Disabled means total and permanent inability to engage in any substantial gainful activity

because of any physical or mental impairment, including blindness. If you are amending your tenant rebate application to indicate that you (or your spouse/civil union partner) are blind or disabled, *you must enclose a copy of the doctor's certificate or other medical records evidencing legal blindness or total and permanent disability.* If you submitted proof of disability with your original application, you do not need to resubmit this information with Form TR-1040-X. This information need not be submitted each year providing there is no change in your condition.

Application Section Line 9 - Gross Income

Enter on Line 9 the amount of income reported on your 2009 New Jersey income tax return (Line 28, Form NJ-1040). If you did not complete a New Jersey income tax return, enter on Line 9 the same income you would have reported on Line 28, Form NJ-1040, if you had filed the tax return. **Part-year residents must enter their income from all sources for the entire year.**

NOTE: Social Security and Railroad Retirement benefits are exempt from New Jersey income tax and should not be reported as income on Line 9.

Rebate Only Filers. If you were not required to file a return because your gross income for the *entire year* did not exceed the minimum filing threshold, enter "0" on Line 9. Also enter "0" if you filed a return and the amount of your gross income on Line 28 did not exceed the minimum filing threshold.

Line 10 - Spouse's/CU Partner's Gross Income

If the filing status on your 2009 New Jersey income tax return is married/CU partner, filing separate return, and you and your spouse/civil union partner maintain the same principal residence, check the box and enter on Line 10 the amount of income reported on Line 28 of your spouse's/civil union partner's New Jersey income tax return, Form NJ-1040. If your spouse/civil union partner did not complete Form NJ-1040, enter on Line 10 the same income as your spouse/civil union partner would have reported on Line 28 if a tax return had been filed. Enter "0" if your spouse's/civil union partner's gross income did not exceed the minimum filing threshold. **Part-year residents must enter their spouse's/civil union partner's income from all sources for the entire year.**

Line 11 - Total Gross Income

Add Lines 9 and 10 and enter the result on Line 11.

NOTE: If the amount on Line 11 is more than \$100,000, you are not eligible for a 2009 tenant homestead rebate. Do not complete Form TR-1040-X.

Line 12 - Address

Enter on Line 12 the street address (including apartment number) and municipality of the rental property in New Jersey that was your principal residence on **October 1, 2009**. Do not use a PO Box address. Complete this line even if the physical location of the residence for which you are applying for the rebate is the same as your mailing address. *If you owned the home that was your principal residence on October 1, 2009, you are not eligible for a tenant homestead rebate.*

Line 13 - Rent

Enter on Line 13 the total amount of rent you (and your spouse/civil union partner) paid during the year on the residence indicated at Line 12. Rent is the amount paid to your landlord for the right to occupy your residence, not including any security deposit, or charges for late rent payments. Report only the actual amount you paid out of pocket. Do not include any amount paid under the Federal Housing Choice Voucher (Section 8) Program.

Spouses/civil union partners filing separate returns who maintain the same principal residence must each enter on their rebate application the total amount of rent they paid on the rental property indicated at Line 12. Each spouse/civil union partner is then eligible to receive one-half the calculated rebate.

If you had more than one New Jersey residence during the year, enter on Line 13 **only** the total rent you (and your spouse/civil union partner) paid on the rental property you occupied on October 1, 2009.

NOTE: If you are not sure whether the dwelling you rent is subject to local property taxes, contact your building manager or the municipal tax assessor for information.

Line 14 - Number of Days in Residence

Enter on Line 14 the number of days during 2009 that you (and your spouse/civil union partner) occupied the rental

property indicated at Line 12. If you lived there for all of 2009, enter 365.

Line 15 - Multiple Tenants

Check "Yes" at Line 15 only if you lived with someone (other than your spouse/civil union partner) and shared the rent with them for the rental property indicated at Line 12. **If you answer "Yes," you must complete Lines 15a through 15c.** If you (and your spouse/civil union partner) were the sole tenant(s), check "No."

Lines 15a - 15c

Do not complete Lines 15a through 15c unless you answered "Yes" at Line 15.

Line 15a - Number of Tenants

Enter on Line 15a the number of tenants, including yourself, who shared the rent during the period indicated at Line 14. For this purpose you and your spouse/civil union partner are considered one tenant.

Line 15b - Tenants' Names and Social Security Numbers

Enter the name(s) and social security numbers(s) of all other tenants who shared the rent (other than your spouse/civil union partner). If the spaces provided are not sufficient, list the required information for each additional tenant on a separate sheet of paper and enclose it with your application.

Line 15c - Total Rent

Enter on Line 15c the total amount of rent paid by all tenants (including yourself) for the period indicated at Line 14.

Line 16 - Explanation of Changes

In the space provided, explain the reason for changes to any of the information that was reported on your original tenant homestead rebate application. Include the line number reference for each item you are amending. If additional space is needed, enclose a statement that includes your name(s) and social security number(s).

Line 17 - Reason for Withdrawal

If you filed a 2009 homestead rebate application in error, check the appropriate box to indicate the reason you are withdrawing your application. If you check the "Other" box, include an explanation in the space provided. If additional space is needed, enclose a statement that includes your name(s) and social security number(s).

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 269
TRENTON NJ 08695-0269

When You Need Information...

by phone...

Call our Automated Tax Information System

1-800-323-4400 — (within NJ, NY, PA, DE, and MD)
or **609-826-4400** Touch-tone phones only.

- ◆ Listen to recorded tax information on many topics.
- ◆ Order forms and publications through our message system.
- ◆ Get information on 2009 refunds.

Call our Automated Homestead Rebate Inquiry System

1-877-658-2972 — (within NJ, NY, PA, DE, and MD)
or **609-826-4288**. Touch-tone phones only. Get information on 2009 homestead rebates 7 days a week. Available seasonally August through April.

Contact our Customer Service Center

609-292-6400 — Speak directly to a Division of Taxation representative for tax information and assistance, 8:30 a.m. to 4:30 p.m., Monday through Friday (except holidays).

Text Telephone Service (TTY/TDD) for Hard-of-Hearing Users

1-800-286-6613 — (toll-free within NJ, NY, PA, DE, and MD) or **609-984-7300**. These numbers are accessible *only* from TTY devices.

- ◆ Submit a text message on any tax matter.
- ◆ Receive a reply through NJ Relay Services (711).

online...

Visit the New Jersey Division of Taxation Home Page

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www.state.nj.us/treasury/taxation/

You may also reach us by e-mail at:
nj.taxation@treas.state.nj.us

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www.state.nj.us/treasury/taxation/listservic.shtml

**Items to Check Before Mailing Your
Amended Tenant Homestead Rebate Application**

- √ Check for correct name, address, and social security number(s). Your amended application (Form TR-1040-X) cannot be processed without a social security number.
- √ Enclose proof of age or disability if you are amending your application to indicate for the first time that you (or your spouse/civil union partner if filing a joint return) were 65 or older or disabled on the last day of the tax year.
- √ Sign and date your application. Both spouses/civil union partners must sign a joint application.