

NJ-1040X
2010

STATE OF NEW JERSEY
AMENDED
INCOME TAX RESIDENT RETURN

7x For Tax Year Jan.- Dec. 31, 2010, Or Other Tax Year Beginning _____, 2010, 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/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

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	6. Regular <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner <input type="checkbox"/> Domestic Partner		6.	
1. <input type="checkbox"/>	<input type="checkbox"/> Single	7. Age 65 or Over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner		7.	
2. <input type="checkbox"/>	<input type="checkbox"/> Married/CU Couple, filing joint return	8. Blind or Disabled <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner		8.	
3. <input type="checkbox"/>	<input type="checkbox"/> Married/CU Partner, filing separate return	9. Number of your qualified dependent children		9.	
4. <input type="checkbox"/>	<input type="checkbox"/> Head of household	10. Number of other dependents		10.	
5. <input type="checkbox"/>	<input type="checkbox"/> Qualifying widow(er)/Surviving CU Partner	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.	

DEPENDENT INFORMATION	13. Dependent's Last Name, First Name, Middle Initial	Dependent's Social Security Number	Birth Year	Check box if dependent does not have health insurance including NJ FamilyCare/Medicaid, Medicare, private or other (see instructions)
	a _____	_____/_____/_____	_____	<input type="checkbox"/>
	b _____	_____/_____/_____	_____	<input type="checkbox"/>
	c _____	_____/_____/_____	_____	<input type="checkbox"/>
	d _____	_____/_____/_____	_____	<input type="checkbox"/>

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/CU partner did not previously want to have \$1 go to the fund but now wants it to do so.

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 57 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.
	→ _____ → Your signature	_____ → Spouse's/CU Partner's signature (If filing jointly, BOTH must sign.)	
	I authorize the Division of Taxation to discuss my return and enclosures with my preparer (below) <input type="checkbox"/>		
	Paid Preparer's Signature	Federal Employer Identification Number	
	Firm's Name	Federal Employer Identification Number	
Division Use	1 _____ 2 _____ 3 _____ 4 _____ 5 _____ 6 _____ 7 _____		

Name(s) and Social Security Number			
		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	19.		
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, and 16 through 25)	26.		
27a. Pension Exclusion	27a.		
27b. Other Retirement Income Exclusion	27b.		
27c. Total Exemption Amount (Add Lines 27a and 27b)	27c.		
28. New Jersey Gross Income (Subtract Line 27c from Line 26)	28.		
29. Exemptions (See instructions)	29.		
30. Medical Expenses (See instructions NJ-1040)	30.		
31. Alimony & separate maintenance payments	31.		
32. Qualified Conservation Contribution	32.		
33. Health Enterprise Zone Deduction	33.		
34. Total Exemptions and Deductions (Add Lines 29, 30, 31, 32, and 33)	34.		
35. Taxable Income (Subtract Line 34 from Line 28)	35.		
36a. Total Property Taxes Paid	36a.		
36b. Check box if you were a New Jersey homeowner on October 1, 2010		<input type="checkbox"/>	
36c. Property Tax Deduction	36c.		
37. NEW JERSEY TAXABLE INCOME (Subtract Line 36c from Line 35)	37.		
38. TAX (See instructions)	38.		
39. Credit For Income Taxes Paid To Other Jurisdictions	39.		
Enter other jurisdiction code (See instructions NJ-1040) <input type="text"/>			

Name(s) and Social Security Number

	As Originally Reported		Amended (See Instructions)	
40. Balance of Tax (Subtract Line 39 from Line 38)	40.			
41. Sheltered Workshop Tax Credit (See instructions NJ-1040)	41.			
42. Balance of Tax After Credit (Subtract Line 41 from Line 40)	42.			
43. Use Tax Due on Out-of-State Purchases (See instructions NJ-1040)	43.			
44. Penalty for Underpayment of Estimated Tax (See instructions NJ-1040) Check box if Form 2210 is enclosed. <input type="checkbox"/>	44.			
45. Total Tax and Penalty (Add Lines 42, 43, and 44)	45.			
46. Total New Jersey Income Tax Withheld	46.			
47. Property Tax Credit	47.			
48. New Jersey Estimated Tax Payments/Credit from 2009 tax return	48.			
49. New Jersey Earned Income Tax Credit (See instructions NJ-1040)	49.			
50. EXCESS New Jersey UI/WF/SWF Withheld (See instructions NJ-1040)	50.			
51. EXCESS New Jersey Disability Insurance Withheld (See instructions NJ-1040)	51.			
52. EXCESS New Jersey Family Leave Insurance Withheld (See instructions NJ-1040)	52.			
53. Amount Paid with original return, assessments, and/or with request for extension to file	53.			
54. Total payments (Add Lines 46 through 53)	54.			
55. Refund previously issued from Original Return	55.			
56. Net Payments (Subtract Line 55 from Line 54)	56.			
57. If payments (Line 56) are LESS THAN tax (Line 45) enter AMOUNT OF TAX YOU OWE.	57.			
58. If payments (Line 56) are MORE THAN tax (Line 45) enter OVERPAYMENT	58.			
59. Amount of Line 58 to be (A) REFUNDED	59A.			
(B) CREDITED to your 2011 tax	59B.			

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.)

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 39, complete calculations below:
 (Income from Other Jurisdictions) _____ X _____ = _____
 (Income from New Jersey sources) _____ (New Jersey Tax Line 38)

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. To amend your tenant homestead rebate application, use Form TR-1040-X.

Enclosures with Form NJ-1040X

If you are amending an item of income, deduction, or credit that requires a supporting schedule or form, you must enclose the applicable schedule or form when filing Form NJ-1040X.

If your original return was filed electronically, enclose with Form NJ-1040X **all** supporting schedules or forms (W-2, Schedules A, B, and C, NJK-1, etc.) that you would have enclosed if you had filed the original return on paper — including those that support items that are not being amended.

Form W-2. A copy of your W-2 and/or 1099 must accompany your Form NJ-1040X if you are amending (by increasing) taxes withheld or if you are claiming excess New Jersey unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions, family leave insurance contributions, and/or disability insurance contributions.

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

Mail amended returns (Form NJ-1040X) without payments to: State of New Jersey, Division of Taxation, Revenue Processing Center – Refunds, PO Box 555, Trenton NJ 08647-0555.

Mail amended returns (Form NJ-1040X) with payments to: State of New Jersey, Division of Taxation, Revenue Processing Center – Payments, 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.

Taxpayer Signature

You must sign and date your Form NJ-1040X in blue or black ink. Both husband and wife/civil union partners 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 2009 New Jersey resident income tax return while preparing his tax return for 2010. To correct the error on his 2009 tax return, he must file Form NJ-1040X for tax year 2009. The calendar year on his NJ-1040X will be 2009 even though he is preparing the NJ-1040X in 2011.

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 or a civil union couple and filing a joint amended return, list the numbers for both yourself and your spouse/civil union partner. 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. Also, check the box for each dependent who did *not* have health insurance coverage (including NJ Family-Care/Medicaid, Medicare, private, or other health insurance) on the date the original return was filed. **Do not check the box for any dependents who had health insurance.** If you have more than four dependents, enter the required information for the first four dependents on Line 13a-d and enclose a statement with the return listing the information for the *additional* dependents.

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 56. To illustrate: John Smith does not wish to amend Line 16 on his Form NJ-1040X.

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.

New Jersey Earned Income Tax Credit

If you are amending your 2010 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. (Civil union couples

enter the amount of the Federal earned income credit you would have been eligible to receive on a joint Federal return.) Then enter 20% of your Federal earned income credit in the "As Amended" column for Line 49.

Balance Due or Refund - Lines 57 and 58

Payments. If your New Jersey Total Tax and Penalty (Line 45) is larger than your Net Payments (Line 56), you have a balance due. Subtract Line 56 from Line 45 and enter the result on Line 57. 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. Note: E-check payments made using an account that is funded from a financial institution outside the United States will not be accepted.
- 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 personal income tax is 4000. There is a convenience fee of 2.49% paid directly to Official Payments Corporation based on the amount of your tax payment. A \$1 convenience fee will be charged for all tax payments of \$40 or less.

Refunds. If your Net Payments (Line 56) are larger than your New Jersey Total Tax and Penalty (Line 45), you have overpaid your tax. Subtract Line 45 from Line 56, enter the result on Line 58, and then complete Line 59.

Line 59

Enter on:

- ♦ Line 59A the amount of overpayment (Line 58) to be refunded to you; and/or
- ♦ Line 59B the amount of overpayment to be credited against your 2011 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, enclose 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.

2010 Tax Rate Schedules

For filing status:		Table A			
Single					
Married/CU Partner, Filing Separate Return					
If Line 37 is:		Multiply		Your Tax	
Over	But Not Over	Line 37 by:	Subtract		
\$ 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:		Table B			
Married/CU Couple, Filing Joint Return					
Head of Household					
Qualifying Widow(er)/Surviving CU Partner					
If Line 37 is:		Multiply		Your Tax	
Over	But Not Over	Line 37 by:	Subtract		
\$ 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	– 4,042.50	_____	
500,000	and over	× .0897	– 17,042.50	_____	