

Use of Form NJ-1040-H

If you were either a homeowner or a tenant and you met the eligibility requirements for a Property Tax Credit (see page 30), you qualify for a credit of \$50 (\$25 if you and your spouse file separate returns but maintained the same principal residence).

Spouse/Civil Union Partner. Any reference in these instructions to a spouse also refers to a spouse who entered into a valid same-sex marriage in another state or foreign nation and a partner in a civil union (CU) recognized under New Jersey law.

USE Form NJ-1040-H to apply for the credit only if you:

- Were 65 or older or blind or disabled on the last day of the tax year; and
- Have not filed and will not file a 2017 New Jersey resident Income Tax return (Form NJ-1040); and
- Had New Jersey gross income for 2017 of \$20,000 or less (\$10,000 or less if filing status is single or married/CU partner, filing separate return); and
- Did **not** own your principal residence in New Jersey on October 1, 2017.

DO NOT USE Form NJ-1040-H if you:

- Have filed or will file a 2017 Form NJ-1040; or
- Owned your principal residence in New Jersey on October 1, 2017; or
- Were under age 65 and not blind or disabled on the last day of the 2017 Tax Year; or
- Had New Jersey gross income for 2017 of more than \$20,000 (more than \$10,000 if filing status is single or married/CU partner, filing separate return).

Homeowner on October 1, 2017.

Form NJ-1040-H is not a Homestead Benefit application. If you were a homeowner on October 1, 2017, and met the eligibility requirements, your Property Tax Credit will automatically be included with your Homestead Benefit, as long as you file the Homestead Benefit application.

When to File

Residents have until April 17, 2018, to file Form NJ-1040-H for 2017.

Identification Section

Name and Address

Place the peel-off label from the front of this booklet in the name and address section at the top of the application. **Do not use the label if any of the information is incorrect.** If your label contains incorrect information or you do not have a label, print or type your name (last name first), complete address, and ZIP code in the spaces provided. If you are filing jointly, include your spouse's name.



Fill in the "Change of Address" oval if your address has changed since you last filed a New Jersey return or if any of the address information on your label is incorrect.

Social Security Number

To protect your privacy, your Social Security number(s) is not printed on your name and address label. **You must enter your Social Security number(s)** in the boxes provided on the application, one digit in each box. If you are filing jointly, enter both filers' numbers in the same order as the names.

If you (or your spouse) do not have a Social Security number, see "Social Security Number" on page 15 for more information.

County/Municipality Code

Enter the four-digit county/municipality code of your current residence from the table on page 50. Enter one digit in each box. This code is for Division of Taxation purposes only.

If the table does not include the local name of the place where you live, go to www.state.nj.us/nj/gov/county/localities.html to get the name of your municipality.

Filing Status (Lines 1–5)

You must use the same filing status on your Property Tax Credit application as you would have used if you had filed a New Jersey Income Tax return. Indicate the appropriate filing status. Fill in only **one** oval. For more information, see "Filing Status" on page 15.

NJ Residency Status (Line 6)

If you were a New Jersey resident for only part of the tax year, list the month, day, and year your residency began and the month, day, and year it ended. Enter the months as two-digit numbers (01 for January, 02 for February, etc.) in the boxes containing the letter "M." Enter one digit in each box.

Enter the days of the months as two-digit numbers (01, 02, etc.) in the boxes containing the letter "D." Enter one digit in each box.

Calendar year filers, enter the number 17 for the year directly in the boxes containing the letter "Y." Enter one digit in each box. Fiscal year filers should enter the appropriate year in the "Y" boxes.

Application Section

Age 65 or Older or Blind or Disabled (Lines 7a and 7b)

Line 7a — Age 65 or Older. Indicate whether you were 65 or older on the last day of the 2017 Tax Year. Fill in the appropriate oval to the right of "Yourself." If you are filing a joint application, fill in the appropriate oval to the right of "Spouse/CU partner."

Proof of Age. You must enclose proof of age such as a copy of a birth certificate, driver's license, or church records the first time you indicate that you (or your spouse) are 65 or older.

Line 7b — Blind or Disabled. Indicate whether you were blind or disabled on the last day of the 2017 Tax Year. Fill in the appropriate oval to the right of "Yourself." If you are filing a joint application, fill in the appropriate oval to the right of "Spouse/CU partner."

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. You must enclose a copy of the doctor's certificate or other medical records evidencing legal blindness or total and permanent disability the first time you indicate that you (or your spouse) are blind or disabled. This information does not need to be submitted each year as long as there is no change in your condition.

Fill in the "Yes" ovals **only if you or your spouse met the qualifications**; they do not apply to your dependents or domestic partner.

If you answer "No" to the questions at Line 7a and Line 7b for both yourself and your spouse/CU partner, do not file Form NJ-1040-H.

Homeowner on October 1, 2017 (Line 8)

If you owned and occupied a home in New Jersey that was your principal residence on October 1, 2017, and Property Taxes were paid on that home, fill in the "Yes" oval.

If you answer "Yes" here, do not file Form NJ-1040-H. If you are eligible and file for a 2017 Homestead Benefit, your Property Tax Credit will automatically be included with your Homestead Benefit. Information about the 2017 Homestead Benefit will be posted on the Division's website (www.njtaxation.org) as it becomes available. Or you can call 1-888-238-1233.

Homeowner or Tenant During 2017 (Line 9)

Indicate whether at any time during 2017 you *either* owned or rented a home in New Jersey that you occupied as your principal residence on which Property Taxes or rent were paid. **Fill in only one oval** to indicate whether during 2017 you were a homeowner, a tenant, both a homeowner and a tenant, or *neither* a homeowner nor a tenant. You may be asked to provide proof of Property Taxes or rent paid on your principal residence at a later time.

If you answer "Neither" here, do not file Form NJ-1040-H.

Line 10: Gross Income

Enter the same income as you would have reported on Line 28 of your 2017 tax return (Form NJ-1040) if you had filed the 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. Do not report these amounts on Line 10.

Do not complete Form NJ-1040-H if the amount on Line 10 is more than your filing threshold amount (see chart on page 6). You must file a New Jersey Income Tax return and claim either a Property Tax Deduction or a Property Tax Credit on Form NJ-1040.

Signatures

Sign and date your Property Tax Credit application in blue or black ink. Both spouses must sign a joint application. The signature(s) on the form you file must be original; photocopied signatures are not acceptable. We cannot process an application without the proper signatures and will return it to you. This may delay the payment of your Property Tax Credit.

If you are filing for a deceased taxpayer and you want the Division to issue the check to the decedent's surviving spouse or estate:

- ♦ Fill in the oval below the signature line; **and**
- ♦ Enclose a copy of the decedent's death certificate.

For information about authorizing the Division of Taxation to discuss your return and enclosures with your paid preparer, see "Preparer Authorization" on page 14.

Where to Mail Your Application

Use the envelope in your booklet to mail Form NJ-1040-H and related enclosures. **Send only one application per envelope.** Use the return address label from the flap of the envelope addressed to:

STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER – REFUNDS
PO Box 555
TRENTON NJ 08647-0555