



STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

**INFORMATION FOR TAX PREPARERS
2008 NJ-1040 OPT-OUT FORM**

An OPT-OUT Form (Form NJ-1040-O) is available for use by taxpayers who do not want their 2008 NJ-1040 electronically filed by their tax preparer.

The 2008 OPT-OUT Form is required to be completed if:

- The tax preparer prepared or filed 25 or more 2007 NJ-1040s; *and*
- The taxpayer has been made aware of the electronic filing programs available for filing the New Jersey Resident Tax Return; *and*
- The taxpayer chooses not to have their 2008 NJ-1040 electronically filed.

In the rare instances when a tax preparer cannot e-file returns such as a pending approval, a suspension or a denial by the IRS as an Electronic Return Originator, the preparer must note on the OPT-OUT Form the reason the return was not e-filed. Both the taxpayer and the preparer must complete and sign the form.

The preparer is required to retain the completed and signed OPT-OUT Form in their files and to make it available for inspection by a representative of the NJ Division of Taxation. The form should not be sent to the Division.