

Use of Form NJ-1040X

You must use Form NJ-1040X for the appropriate tax year to **change (amend)** any information reported on your original resident Income Tax return (Form NJ-1040 or return that was filed using approved vendor software). If you have already filed a 2022 resident Income Tax return and you need to change any of the information reported or provide information that was missing, you must use the 2022 Form NJ-1040X. **Failure to use Form NJ-1040X to amend a resident return will delay the processing of your return and/or refund.**

Note: You must fill out **both** the “As Originally Reported” and “Amended” columns of Form NJ-1040X completely, even though certain items in the “Amended” column are not being amended.

Time Period for Refunds. 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 past the statute and the refund claim will be disallowed.

Amending Nonresident Returns. New Jersey does not have a separate form for amending nonresident returns. To amend a nonresident return, use Form [NJ-1040NR](#) for the appropriate tax year and check the box at the top of the return. **Do not use Form NJ-1040X to amend a nonresident return.**

Enclosures with Form NJ-1040X

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

Forms W-2 and 1099. You must enclose copies of your W-2s and/or 1099s that show New Jersey Income Tax withheld. Include copies even if you are not amending the amount of tax withheld. Also include copies 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.

Returns Filed Electronically. If you filed your original return electronically, enclose with Form NJ-1040X **all** supporting schedules or forms (W-2, Schedules NJ-COJ and NJ-DOP, NJ-BUS-1, NJ-BUS-2, 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.

When to File

File Form NJ-1040X only **after** you have filed your original resident Income Tax return and you need to change the original return. You cannot use Form NJ-1040X to file an **original** resident return.

Where to File

Mail Amended Returns (Form NJ-1040X) to:
STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER
PO Box 664
TRENTON NJ 08646-0664

Name and Social Security Number

Your name and Social Security number must be entered on Form NJ-1040X and all accompanying schedules. If you are filing a joint return, include both Social Security numbers in the same order as on the original return.

Taxpayer Signature

You must sign and date your NJ-1040X in blue or black ink. **Both husband and wife/civil union partners must sign a joint amended return.** A return without the proper signatures cannot be processed.

Tax Preparers

Anyone who prepares a return for a fee must sign the return as a “Paid Preparer” and enter their 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 that is being amended. Example: John Smith discovers an error on his 2021 New Jersey resident Income Tax return while preparing his tax return for 2022. To correct the error on his 2021 tax return, he must file Form NJ-1040X for Tax Year 2021. The calendar year on his NJ-1040X will be 2021 even though he is preparing the NJ-1040X in 2023.

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. If filing jointly, list the names of both spouses/civil union partners in the same order as on the original return. Check the "Change of Address" box if your address has changed since the last time you filed a New Jersey return.

Social Security Number

Enter your 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, report both filers' numbers in the order in which the names were listed on the original return. If you are filing separately, you must also enter your spouse's/civil union partner's Social Security number. 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 [instructions](#) for Form NJ-1040.

NJ Residency Status

If this amended return does not cover a 12-month period, list the month and day in the tax year your residency began and the month and day in the tax year it ended.

Filing Status (Lines 1–5)

See "Filing Status" in the resident Income Tax return [instructions](#). Be sure to indicate your filing status in both the "As Originally Reported" and the "Amended" columns, even if you are not amending your filing status. If your original return was filed separately and you are filing a joint amended return, indicate both filers' original filing information in the space provided on page 3 of Form NJ-1040X. Your spouse must also file an amended return if they originally filed a separate return.

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. Enclose a copy of your federal Form 1040X.

Exemptions (Lines 6–13)

See "Exemptions" in the resident Income Tax return [instructions](#). You must complete both the "As Originally Reported" and "Amended" columns, even if you are not amending the number of exemptions reported on the original resident Income Tax return filed. Enter on line 13a the total of lines 6, 7, 8, and 12 in each column. Enter on line 13b the total of lines 10 and 11 in each column. Enter on line 13c the number from line 9.

Calculate the amount of your personal exemption allowance on line 30 by following these four steps:

1. Multiply the total number of exemptions on line 13a by \$1,000.
2. Multiply the total number of exemptions on line 13b by \$1,500.
3. Multiply the total number of exemptions on line 13c by \$6,000.
4. Add the total amount from steps 1 through 3 and enter the result on line 30. Part-year residents must prorate the amount to be entered in each column on line 30 based on the number of months as a New Jersey resident. For this calculation, 15 days or more is a month.

$$\text{Total Exemptions} \times \frac{\text{Mos. NJ Resident}}{12} = \text{line 30}$$

Dependent Information – Line 14

Enter on line 14 the name, Social Security number, and birth year for each dependent claimed. Also, check the box for each dependent who did *not* have health insurance coverage (including NJ FamilyCare/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 lines 14a–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 want to do so, check the appropriate box. For more information on the Public Financing Program, contact the New Jersey Election Law Enforcement Commission at (609) 292-8700 or [online](#). Checking the box(es) will not increase your tax or reduce your refund.

Income and Deductions (Lines 15–41)

You must complete both the “As Originally Reported” and “Amended” columns fully, even if you are not amending all the line items through line 68.

Example: John Smith does not want to amend line 17 on his Form NJ-1040X but he is amending line 18.

John Smith should complete line 17 and line 18 as follows:

Line	As Originally Reported		Amended (See Instructions)	
17. Dividends	2345	60	2345	60
18. Net profits from business	4272	00	4850	00

See the [instructions](#) for Form NJ-1040.

Part-year residents are subject to tax on all income received while residents of New Jersey and must prorate their exemptions, deductions, credits, and exclusions to reflect the period covered by the return. (See “Part-Year Residents” in the [instructions](#) for Form NJ-1040.)

Tax Calculation – Line 43

Calculate 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 42) by the applicable tax rate, subtract the proper amount shown on the chart, and enter the result on line 43. If your taxable income on line 42 is under \$100,000, you can use the Tax Table in the resident Income Tax return [instructions](#) (Form NJ-1040) to determine your tax instead of the Tax Rate Schedules.

Credit for Income Taxes Paid to Other Jurisdiction(s) – Line 44

If you are amending your credit for income taxes paid to other jurisdictions, complete the calculation on

page 3 of Form NJ-1040X with your amended figures. See the Form NJ-1040 [instructions](#) for information on calculating the credit. If multiple calculations are necessary, complete a separate Schedule NJ-COJ for each calculation and enclose it with your NJ-1040X.

New Jersey Earned Income Tax Credit – Line 58

If you are amending your New Jersey Earned Income Tax Credit (NJEITC), enter the amount from line 58 of your original return in the “As Originally Reported” column. If you did not claim an NJEITC, enter zero. Complete the “Amended” column and the “Explanation of Changes” box on page 3 of the NJ-1040X as follows:

- If you were eligible for a federal earned income credit (EIC), enter 40% of the federal EIC you claimed and were allowed. In the “Explanation of Changes” box, explain why you are making this change and enter your federal EIC amount.
- If you were not eligible for a federal EIC because you did not have a qualifying child and were at least 18 years old on the last day of the tax year, but you met all the federal EIC requirements except the age requirement, enter \$224. In the “Explanation of Changes” box, explain why you are making this change and list your date of birth, including year. Also, indicate that you met all the requirements except the age for the federal EIC.

If you are married but filing separately, are a civil union couple filing jointly, or a part-year resident, visit our [website](#) for additional information.

See the [instructions](#) for Form NJ-1040 for additional information about the NJEITC.

You may be asked to provide documentation that shows you are eligible to claim this credit.

2022 Tax Rate Schedules

For filing status: Single Married/CU Partner, Filing Separate Return					Table A	
If line 42 is:		Multiply		Subtract	Your Tax	
Over	But Not Over	line 42 by:				
\$ 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	1,000,000	×	.0897	– 15,126.25	_____	
1,000,000	and over	×	.1075	– 32,926.25	_____	

For filing status: Married/CU Couple, Filing Joint Return Head of Household Qualifying Widow(er)/Surviving CU Partner					Table B	
If line 42 is:		Multiply		Subtract	Your Tax	
Over	But Not Over	line 42 by:				
\$ 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	1,000,000	×	.0897	– 17,042.50	_____	
1,000,000	and over	×	.1075	– 34,842.50	_____	

Amounts Previously Paid – Line 66

If you made a payment with your 2022 resident return or with an extension request, or if you paid an assessment for your 2022 return, include those amounts in both columns, “As Originally Reported” and “Amended.”

Refund Previously Issued From Original Return – Line 68

If you were previously issued a refund for your 2022 resident return, enter the amount of the refund you actually received in both columns, “As Originally Reported” and “Amended.” This amount may be different than the amount originally requested on Form NJ-1040. If you were not previously issued a refund, make no entry.

Balance Due or Refund (Lines 70 and 71)

Payments. If your Total Tax Due (line 54) is more than your Net Payments (line 69), you have a balance due. Subtract line 69 from line 54 and enter the result on line 70. Payment can be made by:

Check or Money Order, payable to “**State of New Jersey – TGI.**” Write your Social Security number on the check or money order. If you are filing a joint return, include both Social Security numbers.

Electronic Deduction From Bank Account (E-Check), from the Division’s [website](#). E-check payments also can be made by contacting the Division’s Customer Service Center at (609) 292-6400 or by visiting a Regional Information Center (see page 5). You will need your Social Security number and 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, [online](#) or by phone (1 (888) 673-7694) using a Visa, American Express, MasterCard, or Discover credit card. Credit card payments also can be made by contacting the Division’s Customer Service Center at (609) 292-6400 or by visiting a Regional Information Center (see page 5). Fees apply when you pay by credit card. The fee is added to your actual tax payment.

Note: Penalties and interest are imposed whenever tax is paid after the original due date of Form NJ-1040. See “Penalties and Interest” in the Form NJ-1040 [instructions](#).

Refunds. If your Net Payments (line 69) are more than your Total Tax Due (line 54), you have overpaid your tax. Subtract line 54 from line 69, enter the result on line 71, and then complete line 72.

Amount to be Refunded/Credited to Your 2023 Tax (Lines 72A and B)

Enter on:

- Line 72A the amount of overpayment (line 71) to be refunded to you; and/or
- Line 72B the amount of overpayment to be credited against your 2023 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 statement that includes your name and Social Security number.

Items to Check Before Mailing Your Return

- ✓ Use the 2022 Form NJ-1040X to amend a 2022 Form NJ-1040 resident Income Tax return only.
- ✓ Check for correct name, address, and Social Security number(s). Your amended return (Form NJ-1040X) cannot be processed without a Social Security number.
- ✓ Fill out both columns (“As Originally Reported” and “Amended”) completely.
- ✓ Enclose required supporting documents when amending income items, deductions, or credits.
- ✓ Enclose a copy of your W-2s and/or 1099s (see page 1).
- ✓ If original return was filed electronically, enclose **all** supporting schedules or forms that would have been enclosed with an original paper return – including supporting documents for items not being amended.
- ✓ If there is a balance due on your amended return (Form NJ-1040X) and you are filing the amended return after the original due date of your resident return (Form NJ-1040), your payment should include the amount of tax due plus penalties and interest to avoid additional charges.
- ✓ If you are paying by check or money order, write your Social Security number on the check or money order. If you are filing a joint return, include both Social Security numbers. **(You can also pay by e-check or credit card.)**
- ✓ Sign and date your return. **Both spouses/civil union partners must sign a joint return.** Your amended return cannot be processed without the proper signatures.
- ✓ Keep a copy of your amended return and all supporting documents, forms, schedules, and worksheets.

When You Need Information...

by phone...

Call our Automated Tax Information System
1 (800) 323-4400 or (609) 826-4400.

Touch-tone phones only.

- Listen to recorded tax information on many topics;
- Order certain forms and publications through our message system;
- Get information on 2022 refunds.

Contact our Customer Service Center

(609) 292-6400 – Speak directly to a Division of Taxation representative for tax information and assistance. See website for hours of operation.

Deaf, Hard of Hearing, Deaf-Blind, Speech Disability

Visit njrelay.com or call 711.

online...

Visit the New Jersey Division of Taxation Website

Many State tax forms and publications are available on our website: nj.gov/taxation

You can also reach us by email with general State tax questions at: nj.taxation@treas.nj.gov
 Do not include confidential information such as Social Security or federal tax identification numbers, liability or payment amounts, dates of birth, or bank account numbers in your email.

Subscribe to *NJ Tax E-News*, the Division of Taxation’s online information service, at:

nj.gov/treasury/taxation/listservice.shtml

in person...

Visit a New Jersey Division of Taxation Regional Information Center

Regional Information Centers provide individual assistance at various locations throughout the State. Call the Automated Tax Information System or visit our website for the address of the center nearest you.