



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
P. O. Box 247
TRENTON, NEW JERSEY 08695-0247

PHILIP D. MURPHY
Governor

ELIZABETH MAHER MUOIO
State Treasurer

TAHESHA L. WAY
Lt. Governor

MARITA R. SCIARROTTA
Acting Director

Telephone (609) 322-6257 / Facsimile (609) 984-3479

Insurance Premiums Tax Amended Return Filing Instructions

Note 1: Change requests for tax filing information, must be filed by amendment, within the 4 year Statute of Limitations of the filing period being amended.

Note 2: Changes in taxpayer disposition and or contact information must be filed with the Department of Banking and Insurance Office of Solvency Regulation. Any such information on the amendment is not an acceptable change request

1. Download a blank of the same return type and tax filing period, of the year being amended, from the Divisions' website: <http://www.state.nj.us/treasury/taxation/prntins.shtml> .
2. Complete the return form, with the amended information.
3. Bold and highlight "AMENDED RETURN" in large print, in the top margin of the front page of the return. If there are subsequent amendments for the same return filing period, please number each subsequent amendment "AMENDED RETURN #2", "AMENDED RETURN #3" etc.
4. When payments have been made and/or refunds issued for the same filing period, on the "Credit for Prepayment of Premium Tax paid March 1 and June 1 of prior calendar year," line of the return, include the total of all applicable amounts below and provide a detailed breakdown of that amount to include:
 - a. The Prepayment Credit amount;
 - b. All payments made for that filing period;
 - c. Less any refunds issued for that filing period.
5. Include all supporting documentation that changed from the original return submission.
6. Attach a copy of the originally filed return marked "ORIGINALLY FILED" as a part of the amendment.
7. Amendments for applying Business Tax Credits (i.e. BRRAG, NRTC, UTHUB, NJ-GROW, RESER, and BEIP), have additional instructions. If you don't already have a copy, email me to request a copy.
8. Duly sign, notarize, date and mail the original amendment to the Division of Taxation and a duplicate original to the Department of Banking and Insurance, at the addresses on the front of the return.

9. If there are multiple filing periods, and or different taxpayer amendments submitted in the same package, each filing must be separately bound to ensure accurate processing.
10. In the event the amendment results in additional tax payable:
 - a. The preferred payment method is EFT. The payment must be submitted using the same return year and return period ending, as the originally filed return (i.e. return year 2020 would be “201231”).
 - b. If you originally paid that filing periods’ tax liability by check to the Division of Taxation, and prefer to pay electronically, you may use our Online Payment Option at: https://www1.state.nj.us/TYTR_BusinessFilings/jsp/WebPmt/WebPmtLogin.jsp. The Taxpayers ID# (FID# with 3 zeros “0” at the end), PIN# **OR** Registered Business Name, are required.
11. If the amendment results in an overpayment and the taxpayer has an outstanding tax liability or tax obligation, the overpayment will be applied to satisfy them, before any overpayment is refunded.
12. **Please note**, as per N.J.S.A. 54:49-15.1 the State of New Jersey Division of Taxation Division has 6 months from the date the amendment is received, to audit and approve an amendment.

If you have any questions feel free to contact me:

Lisa D. McCoy,
Insurance Premiums Tax Auditor
Lisa.McCoy@treas.nj.gov