

HR-1040-X
1998

STATE OF NEW JERSEY
AMENDED
HOMESTEAD PROPERTY TAX REBATE APPLICATION 1998

Please Print or Type

Check here if your address has changed.

Your Social Security Number, Last Name, First Name and Initial, Spouse's Social Security Number, Home Address, County/Municipality Code, City, Town, Post Office, State, Zip Code, FILING STATUS, RESIDENCY STATUS, 7. Were you (and/or your spouse) age 65 or over, blind or disabled as of December 31, 1998?, 8. Enter the GROSS INCOME you reported on Line 29, Form NJ-1040 or see instructions, 9. If your filing status is MARRIED, FILING SEPARATE RETURN and you and your spouse MAINTAIN THE SAME PRINCIPAL RESIDENCE enter the gross income reported on your spouse's return (Line 29 Form NJ-1040) and check this box, 10. TOTAL GROSS INCOME (Add Line 8 and Line 9), STOP - IF LINE 10 IS MORE THAN \$100,000, YOU ARE NOT ELIGIBLE FOR A REBATE. FURTHER RESTRICTIONS MAY BE APPLIED., 11. Enter your New Jersey residence on December 31, 1998 if different than above. If you were not a resident on December 31, 1998 enter your last New Jersey residence., Street Address, Municipality, 12. Check your residency status during 1998: a. HOMEOWNER b. TENANT c. BOTH, 13. If you checked "Homeowner" or "Both" on Line 12, enter the block and lot number of the residence for which the rebate is claimed., Block, Lot, Qualifier, 14a. Did you live at more than one New Jersey residence during the year?, b. Did you share ownership of a principal residence during the year with anyone, other than your spouse?, c. Did any principal residence you owned during the year consist of multiple dwelling units?, d. Did anyone, other than your spouse, occupy and share rent with you for an apartment or other rental dwelling during the year?, If you answered "Yes" to any of the above, you MUST complete Schedule HR-A., HOMEOWNER, 15. Enter the total 1998 property taxes you (and your spouse) paid on your principal residence in New Jersey during 1998, IF YOU COMPLETED SCHEDULE HR-A, Part I, enter:, 16a. Total Property taxes paid (Sch. HR-A, PART I, Line 5), 16b. Number of days as an owner (Sch. HR-A, PART I, Line 4), TENANT, 17. Enter the total rent you (and your spouse) paid on your principal residence in New Jersey during 1998, IF YOU COMPLETED SCHEDULE HR-A, Part II, enter:, 18a. Total Rent Paid (Sch. HR-A, PART II, Line 11), 18b. Number of days as a tenant (Sch. HR-A, PART II, Line 10), SIGN HERE, Under the penalties of perjury, I declare that I have examined this Homestead Property Tax Rebate Application, 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., Your Signature, Date, Spouse's Signature (if filing jointly, BOTH must sign), Paid Preparer's Signature, Federal Identification Number, Firm's Name, Federal Employer Identification Number, Mail application to: NJ Division of Taxation, PO Box 253, Trenton, NJ 08646-0253

19. Explanation of changes to original information:

WHEN TO USE FORM HR-1040-X

Use this form

- to amend any of the information stated on your original Homestead Property Tax Rebate Application (HR-1040),

Do not use this form

- if you are filing an amended Gross Income Tax return (NJ-1040-X) and the changes you are making to your original return affect your rebate. The Division of Taxation will make any necessary changes to your HR-1040 and adjust the amount of your rebate.

HOW TO USE FORM HR-1040-X

The information on this form should be the correct information on which your rebate claim is being based. If you are amending a Homestead Rebate Application, explain the changes to the original information reported on your HR-1040 on line 19 of your HR-1040-X.

SCHEDULE HR-A

Name(s) as shown on Form NJ-1040	Your social security number
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**COMPLETE THIS SCHEDULE ONLY IF YOU ANSWERED "YES"
TO ONE OR MORE OF THE QUESTIONS ON LINE 14 OF FORM HR-1040.**

PART I: HOMEOWNERS PRINCIPAL RESIDENCES YOU OWNED IN NEW JERSEY DURING 1998						
Street Address	City or Town	Number of Days in 1998 in this unit as an OWNER (1)	Share of Property owned by you (and your spouse) (2)	Share of Property used as your principal residence (3)	TOTAL 1998 Property Tax paid on this property during 1998 (4)	Share of 1998 Property Tax paid on your principal residence during 1998 (5)
1.						
Block #	Lot #					
1a. <input type="checkbox"/> Check if you lived at this address on Dec. 31, 1998 or if this was your last New Jersey address.						
2.						
Block #	Lot #					
3.						
Block #	Lot #					
4. Number of days as an owner (total of Column 1) (Enter this number on Line 16b of the HR-1040)						
5. Total 1998 Property Taxes paid on these properties during 1998 (total of Column 4)						
6. SHARE OF TOTAL PROPERTY TAX PAID IN 1998 FOR YOUR PRINCIPAL RESIDENCES (total of Column 5)						
Also use this amount to complete either Line 1, Schedule 1, or Box A, Line 5, Schedule A.						

INSTRUCTIONS FOR COMPLETING PART I

Lines 1 - 3

Complete the street address, city or town, block and lot number for each New Jersey address at which you lived during 1998 as an OWNER. List the addresses in reverse order, starting with your last New Jersey address as a homeowner. If you lived at the address listed on Line 1 on December 31, 1998 or this was your last New Jersey address, check the box on Line 1a. Then work across, completing columns (1) - (5) for each address. The instructions for columns (1) - (5) follow.

If you were both an owner and a tenant at the same address, enter the requested information on the property on BOTH Part I and Part II of Schedule HR-A.

Column (1) Enter the number of days you lived at this address in 1998 as an owner (e.g., 1 to 365).

Column (2) Enter the share of this residence you (and your spouse) own(ed). Enter this figure as a decimal. (For example if the share is 50%, enter 0.50). If you were the sole owner, enter 1.00.

Enter the name(s) and social security number(s) of all other owners (other than your spouse) below:

NAME _____ SS# _____ / _____ / _____

NAME _____ SS# _____ / _____ / _____

NAME _____ SS# _____ / _____ / _____

Column (3) If this property consists of more than one dwelling unit, indicate the proportion of the property tax levied against the residential unit occupied by you (and your spouse). Enter this figure as a decimal.

For example: 25% is 0.25

Column (4) Enter the total 1998 property tax paid on this property for the months you (and your spouse) lived here.

Column (5) Multiply the decimal in Column 3 by the property tax amount in Column 4. If there is no figure in Column 3 use the decimal in Column 2. Enter the result in Column 5.

For example: Total property taxes paid were \$2,000. Column 2 is 1.00 and Column (3) is 0.50. The calculation for Column 5 would be 0.50 x \$2,000 = \$1,000.

Name(s) as shown on Form NJ-1040	Your social security number
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PART II: TENANTS
PRINCIPAL RESIDENCES YOU RENTED IN NEW JERSEY DURING 1998

Street Address City or Town	Number of Days in 1998 in this unit as a TENANT (1)	Total number of tenants who shared the rent (2)	TOTAL RENT paid by all people living in this unit during this period (3)	TOTAL RENT paid by YOU (and YOUR SPOUSE) for this unit during this period (4)
7.				
7a. <input type="checkbox"/> Check if you lived at this address on Dec. 31, 1998 or if this was your last New Jersey address.				
8.				
9.				
10. Number of days as a tenant (total of Column 1) (Enter this number on Line 18b of the HR-1040)				
11. Total Rent paid by all people at these addresses (total of Column 3) (Enter this number on Line 18a of the HR-1040)				
12. Total Rent paid by YOU (and YOUR SPOUSE) during 1998 (total of Column 4) (Enter this number on Line 17 of the HR-1040) Also use 18% of this amount to complete either Line 1, Schedule 1, or Box A, Line 5, Schedule A.				

INSTRUCTIONS FOR COMPLETING PART II

Lines 7 - 9

Complete the street address, city or town for each New Jersey address at which you lived during 1998 as a TENANT. List the addresses in reverse order, starting with your last New Jersey address as a tenant. If you lived at the address listed on Line 7 on December 31, 1998 or this was your last New Jersey address, check the box on Line 7a. Then work across, completing columns (1) - (4) for each address. The instructions for columns (1) - (4) follow.

If you were both an owner and a tenant at the same address, enter the requested information on the property on BOTH Part I and Part II of Schedule HR-A.

- Column (1) Enter the number of days you lived at this address in 1998 as a tenant (e.g., 1 to 365).
- Column (2) If you lived in an apartment or other dwelling unit which was occupied by more than one tenant who shared the rent (other than your spouse), enter the total number of tenants who shared the rent (including yourself).

Enter the name(s) and social security number(s) of all other tenants who shared the rent other than your spouse:

NAME _____ SS# _____ / _____ / _____

NAME _____ SS# _____ / _____ / _____

NAME _____ SS# _____ / _____ / _____

- Column (3) Enter the total rent paid by all people who lived in this unit during this period.
- Column (4) Divide the amount in column (3) by the number in column (2). Enter the result in column (4).
(For example, column (3) is \$1,000 and column (2) is 4. The calculation would be \$1,000 divided by 4 = \$250).

Examples

Homeowner Example:

John and Jane Doe owned and resided at 456 Broad Street from January 1, 1998 to May 31, 1998. Their total 1998 property taxes paid for this time were \$1,200.00. They then purchased 123 Main Street which was a two (2) dwelling unit property. Their principal residence was 50% or .50 of the entire property. The total 1998 property taxes paid for this time were \$3,000.00. John and Jane Doe answered "YES" to question 14(a) and 14(c) on Form HR-1040-X and completed Schedule HR-A as follows:

PART I: HOMEOWNERS PRINCIPAL RESIDENCES YOU OWNED IN NEW JERSEY DURING 1998						
Street Address	City or Town	Number of Days in 1998 in this unit as an OWNER (1)	Share of Property owned by you (and your spouse) (2)	Share of Property used as your principal residence (3)	TOTAL 1998 Property Tax paid on this property during 1998 (4)	Share of 1998 Property Tax paid on your principal residence during 1998 (5)
1. 123 Main St.,	Trenton	214	1.00	.50	3,000	1,500
Block # 9876	Lot # 23					
1a. <input checked="" type="checkbox"/> Check if you lived at this address on Dec. 31, 1998 or if this was your last New Jersey address						
2. 456 Broad St.,	Trenton	151	1.00	1.00	1,200	1,200
Block # 1234	Lot # 786					

4. Number of days as an owner (total of Col. 1) (Enter this number on Line 16b of the HR-1040-X)	365	
5. Total 1998 Property Taxes paid on these properties during 1998 (total of Col. 4) (Enter this number on Line 16a of the HR-1040-X)		4,200
6. SHARE OF TOTAL PROPERTY TAX PAID IN 1998 FOR YOUR PRINCIPAL RESIDENCES (total of Col. 5) (Enter this number on Line 15 of the HR-1040-X)		2,700

Tenant Example:

Jack Doe shared an apartment with his cousin Joe from January 1, 1998 to December 31, 1998. The total rent paid during 1998 by both Jack and Joe was \$6,500.00. Jack answered "YES" to question 14(d) on Form HR-1040-X and completed Schedule HR-A as follows:

PART II: TENANTS PRINCIPAL RESIDENCES YOU RENTED IN NEW JERSEY DURING 1998					
Street Address	City or Town	Number of Days in 1998 in this unit as a TENANT (1)	Total number of tenants who shared the rent (2)	TOTAL RENT paid by all people living in this unit during this period (3)	TOTAL RENT paid by YOU (and YOUR SPOUSE) for this unit during this period (4)
7. 847 High St.,	Trenton	365	2	6,500	3,250
7a. <input checked="" type="checkbox"/> Check if you lived at this address on Dec. 31, 1998 or if this was your last New Jersey address					

10. Number of days as a TENANT (total of Col. 1) (Enter this number on Line 18b of the HR-1040-X)	365	
11. Total Rent paid by all people at these addresses (total of Col. 3) (Enter this number on Line 18a of the HR-1040-X)		6,500
12. Total Rent paid by YOU (and YOUR SPOUSE) during 1998 (total of Col. 4) (Enter this number on Line 17 of the HR-1040-X)		3,250

Qualifications

To be eligible for a New Jersey Homestead Property Tax Rebate:

- ◆ You must have been domiciled and maintained a principal residence as a homeowner or tenant in New Jersey during 1998; and
- ◆ Your gross income for the entire year must have been \$100,000 or less; and
- ◆ Your principal residence, whether owned or rented, must be subject to local property taxes, and property taxes must have been paid on that residence either as actual property taxes or through rent; and
- ◆ Your rented dwelling must have its own separate kitchen and bath facilities; and
- ◆ If you are filing Form NJ-1040, you must file the Homestead Property Tax Rebate Application **and** the NJ-1040 **by April 15, 1999**, or if you are filing the NJ-1040 under an extension, by the extended due date. If you are filing only Form HR-1040, see "Rebate Only Filers" below.

Rebate Only Filers. A resident who is not required to file a New Jersey income tax return (because of income below the minimum filing threshold) and meets the qualifications for a Homestead Property Tax Rebate **may file only the Homestead Property Tax Rebate Application to claim a rebate. It is not necessary to file the NJ-1040 along with the homestead rebate application.** These residents have until January 17, 2000 to file a rebate application.

Part-year Residents. A part-year resident who meets the qualifications is eligible for a Homestead Property Tax Rebate. Part-year residents must enter their full year income from all sources on Line 8 of the Homestead Property Tax Rebate Application.

Married, Filing Separate Return. If you file married, filing separate return and maintain the same principal residence as your spouse, you must combine your gross income with your spouse's gross income. Neither you nor your spouse can receive more than one-half of the rebate that you would receive if you filed a joint return. Both you and your spouse must file Form HR-1040 to be eligible to receive up to one-half of the rebate.

Principal Residence. A principal residence means a homestead, either owned or rented, actually and continually occupied as your permanent residence. No rebate will be granted for a vacation home, a "second home," or property which the owner rents to someone else.

Homeowners

Under the Homestead Property Tax Rebate Act, you may claim a rebate for the home in New Jersey that you owned and lived in as your principal residence **provided it was subject to local property taxes.** Both single family homes and certain multi-family homes qualify.

Multi-Unit Properties. As a homeowner, you may claim a rebate on your property only if it contains four units or less. Of these four units, only one may be used for commercial purposes.

Condominiums and Co-ops. A condominium unit or a unit in a cooperative housing complex or mutual housing corporation is considered a single family dwelling for purposes of the rebate.

Continuing Care Communities. As a resident in a continuing care retirement community, you may qualify for a rebate as a homeowner if the continuing care contract for your unit requires you to bear, separately stated from other charges, your share of the property taxes.

Disabled Veterans. Totally and permanently disabled veterans who have a 100% exemption from local property tax are **not** eligible for a homestead rebate. If any portion of the dwelling is rented to a tenant and property tax is paid by the disabled veteran owner on the rented portion, any tenant may be eligible for a homestead rebate, but the property owner is not eligible.

Life Tenancy. You are also a homeowner if you have life tenancy rights or hold a lease for 99 years or more.

Tenants

Under the Homestead Property Tax Rebate Act, you may claim a rebate if you rented a home or an apartment in a dwelling subject to local property taxes which contained its own separate kitchen and bathroom. You do not qualify for a rebate if you reside in a unit which only has access to a kitchen and/or bathroom.

Mobile Homes. If you own a mobile home which is located in a mobile home park, you qualify for a rebate as a tenant. For more information on mobile homes, contact the New Jersey Tax Hotline.

Tax-exempt, Subsidized and Campus Housing

One of the qualifications for the New Jersey Homestead Property Tax Rebate is that property taxes must be paid on the applicant's principal residence, either directly or through rent. Thus, tenants living in dwellings which are to local property tax are not eligible for the rebate. This includes tenants living in tax-exempt housing or other dwellings owned by State, County, Municipal or Federal government; students living in on-campus apartments at State colleges and universities; and tenants living in dwellings owned by religious, charitable or other nonprofit organizations (including on-campus apartments at private nonprofit colleges and universities), if the property is exempt from local property taxes.

Do not complete the Amended Homestead Property Tax Rebate Application (Form HR-1040-X) if the dwelling you rent is not subject to local property tax; you do not qualify for a rebate. If you are not sure whether the dwelling you rent is subject to local property tax, contact your municipal tax assessor for information. The Division of Taxation audits returns to insure that only qualified applicants receive rebates.

Form HR-1040-X

Complete Form HR-1040-X to amend information on your original Homestead Property Tax Rebate Application (Form HR-1040).

Identification Section

Name and Address

Print or type your name (last name first), complete address and zip code in the spaces provided. Also include your spouse's name if filing jointly.

Social Security Number

Enter your social security number(s) in the space provided. If your filing status is married, filing joint return, remember to report both spouses' numbers in the order in which the names are listed on the return.

County/Municipality Code

Enter the four-digit code which identifies the county and municipality of your current residence. See the table in the Form NJ-1040 instruction booklet for the list of county/municipality codes.

Filing Status (Lines 1–5)

Indicate the appropriate filing status. Check only one box. **You cannot change your filing status after the due date has passed unless you have done so for Federal income tax purposes.** For more information on filing status, see the Form NJ-1040 instruction booklet.

Residency Status (Line 6)

If you were a New Jersey resident for only part of the taxable year, list the month, day and year your residency began and the month, day and year it ended.

Age 65 or Older, Blind or Disabled (Line 7)

If either you or your spouse were 65 years of age or older or blind or disabled at the end of the tax year, check the "yes" box. "Disabled" means total and permanent inability to engage in any substantial gainful activity because of any physical or mental impairment, including blindness. Enclose a copy of the doctor's certificate or other medical records with your return the first time you claim the exemption. This information need not be submitted each year providing there is no change in your condition. You may only check the "yes" box if you or your spouse meet the qualifications; they do not apply to your dependents. If you do not meet the age or disability qualifications, check the "no" box.

Amended Application Completion

Line 8 - Gross Income

Enter on Line 8 the amount of income reported on Line 29 of your 1998 New Jersey income tax return, Form NJ-1040. If you did not complete Form NJ-1040, enter on Line 8 the same income as you would have reported on Line 29 if you had filed the tax 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 and should not be reported as income on Line 8.

Line 9 - Spouse's Gross Income

If the filing status on your 1998 New Jersey income tax return is married, filing separate return, and you and your spouse maintain the

same principal residence, check the box and enter on Line 9 the amount of income reported on Line 29 of your spouse's New Jersey income tax return, Form NJ-1040. If your spouse did not complete Form NJ-1040, enter on Line 9 the same income as your spouse would have reported on Line 29 if a tax return had been filed. Part-year residents must enter their spouse's income from all sources for the entire year.

Line 10 - Total Gross Income

Add Lines 8 and 9 and enter the result on Line 10.

NOTE: If the amount on Line 10 is more than \$100,000, you are not eligible for a 1998 Homestead Property Tax Rebate. Do not complete the HR-1040-X.

Line 11 - Address

Complete the street address and municipality of the New Jersey residence for which the rebate is claimed if different from the address provided in the identification section of the amended application. If you were not a resident on December 31, 1998, enter your last New Jersey address.

Line 12 - Homeowner/Tenant Status

Check the box to indicate whether you were a homeowner, a tenant or both a homeowner and tenant during 1998. Check only one box.

Line 13 - Block and Lot Number

If you checked "Homeowner" or "Both" on Line 12, enter the Block and Lot Number of your principal residence on December 31, 1998, or the last day that you were a resident homeowner in 1998. Include qualifier if applicable. (Only condominiums may have qualifiers assigned to them.) You may obtain this information from your current property tax bill or from your local tax assessor. If you owned more than one principal residence in New Jersey during 1998, enter the Block and Lot Number of your most recent principal residence.

Line 14a–d

You must answer "Yes" or "No" to each question in this section. If you answer "Yes" to any of these questions, you must complete Schedule HR-A. If Schedule HR-A is not completed and attached to Form HR-1040-X, when required, your Homestead Property Tax Rebate Application will not be processed.

Line 14a - Multiple Residences

Check "Yes" only if you moved from one New Jersey residence to another New Jersey residence during the year. (For example, you move from a house to an apartment, or move from one house to another, etc.) If you were both a homeowner and a tenant at the same address during the year, check "Yes."

If you occupied only one residence during the year, check "No."

Line 14b - Multiple Owners

Check "Yes" only if you own your principal residence with someone else (other than your spouse). (For example, you and your sister own the home you live in.)

If you (and your spouse) are the sole owner, check "No."

Line 14c - Multi-Unit Properties

Check "Yes" if your principal residence consists of more than one dwelling unit. (For example, you own a property which consists of four residential units and you occupy one of the units as your principal residence.) Otherwise, check "No."

- NOTE:**
- ◆ If the property consists of more than four units, the owner of the property **does not qualify** for the rebate.
 - ◆ If the property contains more than one commercial unit, the owner of the property **does not qualify** for the rebate.
 - ◆ Tenants living in multi-unit properties, regardless of the number of units, **do qualify** for the rebate if they meet the other qualifications.

Residents of cooperative dwelling units and continuing care retirement facilities are **not** considered to be living in multi-unit dwellings and should check "No" at Line 14c.

Line 14d - Multiple Tenants

Check "Yes" only if you lived with someone (other than your spouse) and shared the rent with them. (For example, you and your daughter live together and share the rent for your apartment.)

If you (and your spouse) are the sole tenant, check "No."

Homeowners (Lines 15 and 16)

Line 15 - Property Tax

Enter on Line 15 the total amount of property taxes paid on your principal residence in New Jersey during the year. Report only the actual amount of property tax that was due and paid to the local taxing authorities during 1998. If no property tax payments were made by December 31, 1998, you may not claim a Homestead Property Tax Rebate. If your filing status is married, filing separate return, report the full amount of property taxes paid, unless you do not own the principal residence.

Residents of cooperative dwelling units must obtain from their cooperative's management their share of property taxes for the residential unit they occupy.

Residents of continuing care retirement facilities may not include charges for anything other than their share of property taxes as specified in their continuing care contract.

For Schedule HR-A filers only:

- ◆ Enter on Line 15 the amount from Line 6, Part I of Schedule HR-A;
- ◆ Continue with Lines 16a and 16b of the HR-1040-X.

Line 16a - Total Property Taxes Paid

Do not complete Line 16a unless you are filing Schedule HR-A. If you completed Schedule HR-A, enter on Line 16a the total amount of property taxes paid from Schedule HR-A, Part I, Line 5.

Line 16b - Number of Days as an Owner

Do not complete Line 16b unless you are filing Schedule HR-A. If you completed Schedule HR-A, enter on Line 16b the total number of days you were a homeowner from Schedule HR-A, Part I, Line 4. The number of days may not exceed 365.

Tenants (Lines 17 and 18)

Line 17 - Rent

Enter on Line 17 the total amount of rent paid on your principal residence in New Jersey during the year.

For Schedule HR-A filers only:

- ◆ Enter on Line 17 your share of total rent paid from Line 12, Part II of Schedule HR-A;
- ◆ Continue with Lines 18a and 18b of Form HR-1040-X.

Line 18a - Total Rent Paid

Do not complete Line 18a unless you are filing Schedule HR-A. If you completed Schedule HR-A, enter on Line 18a the total amount of rent paid by all tenants from Schedule HR-A, Part II, Line 11.

Line 18b - Number of Days as a Tenant

Do not complete Line 18b unless you are filing Schedule HR-A. If you completed Schedule HR-A, enter on Line 18b the total number of days you were a tenant from Schedule HR-A, Part II, Line 10. The number of days may not exceed 365.

If you were both a homeowner and a tenant during 1998, the total number of days on Line 16b and 18b may not exceed 365.

Schedule HR-A

Complete this Schedule and attach it to your HR-1040-X **only** if you answered "Yes" to one or more of the questions at Line 14 of Form HR-1040-X. Be sure to complete all the columns for each address listed. See additional instructions on the form.

You must complete Schedule HR-A if in 1998 you had:

- ◆ More than one New Jersey residence during the year; or
- ◆ A residence with more than one dwelling unit; or
- ◆ A residence with multiple owners; or
- ◆ A residence with multiple tenants; or
- ◆ Checked the "Both" (homeowner and tenant) box at Line 12.

NOTE: Part-year residents must complete Schedule HR-A **only** if one or more of the conditions above apply.

The Division of Taxation will calculate the amount of your rebate based on the information you provide. Rebate amounts and qualifications for eligibility are subject to change due to budgetary restrictions. For 1997, eligible taxpayers who were under age 65 and were not blind or disabled received rebates if their gross income was \$40,000 or less. For 1998, these restrictions may or may not apply.

Examples

Homeowner Example:

John and Jane Doe owned and resided at 456 Broad Street from January 1, 1998 to May 31, 1998. Their total 1998 property taxes paid for this time were \$1,200.00. They then purchased 123 Main Street which was a two (2) dwelling unit property. Their principal residence was 50% or .50 of the entire property. The total 1998 property taxes paid for this time were \$3,000.00. John and Jane Doe answered "YES" to question 14(a) and 14(c) on Form HR-1040-X and completed Schedule HR-A as follows:

PART I: HOMEOWNERS PRINCIPAL RESIDENCES YOU OWNED IN NEW JERSEY DURING 1998						
Street Address	City or Town	Number of Days in 1998 in this unit as an OWNER (1)	Share of Property owned by you (and your spouse) (2)	Share of Property used as your principal residence (3)	TOTAL 1998 Property Tax paid on this property during 1998 (4)	Share of 1998 Property Tax paid on your principal residence during 1998 (5)
1. 123 Main St., Trenton		214	1.00	.50	3,000	1,500
Block # 9876	Lot # 23					
1a. <input checked="" type="checkbox"/> Check if you lived at this address on Dec. 31, 1998 or if this was your last New Jersey address						
2. 456 Broad St., Trenton		151	1.00	1.00	1,200	1,200
Block # 1234	Lot # 786					

4. Number of days as an owner (total of Col. 1) (Enter this number on Line 16b of the HR-1040-X)	365		
5. Total 1998 Property Taxes paid on these properties during 1998 (total of Col. 4) (Enter this number on Line 16a of the HR-1040-X)		4,200	
6. SHARE OF TOTAL PROPERTY TAX PAID IN 1998 FOR YOUR PRINCIPAL RESIDENCES (total of Col. 5) (Enter this number on Line 15 of the HR-1040-X)			2,700

Tenant Example:

Jack Doe shared an apartment with his cousin Joe from January 1, 1998 to December 31, 1998. The total rent paid during 1998 by both Jack and Joe was \$6,500.00. Jack answered "YES" to question 14(d) on Form HR-1040-X and completed Schedule HR-A as follows:

PART II: TENANTS PRINCIPAL RESIDENCES YOU RENTED IN NEW JERSEY DURING 1998					
Street Address	City or Town	Number of Days in 1998 in this unit as a TENANT (1)	Total number of tenants who shared the rent (2)	TOTAL RENT paid by all people living in this unit during this period (3)	TOTAL RENT paid by YOU (and YOUR SPOUSE) for this unit during this period (4)
7. 847 High St., Trenton		365	2	6,500	3,250
7a. <input checked="" type="checkbox"/> Check if you lived at this address on Dec. 31, 1998 or if this was your last New Jersey address					

10. Number of days as a TENANT (total of Col. 1) (Enter this number on Line 18b of the HR-1040-X)	365		
11. Total Rent paid by all people at these addresses (total of Col. 3) (Enter this number on Line 18a of the HR-1040-X)		6,500	
12. Total Rent paid by YOU (and YOUR SPOUSE) during 1998 (total of Col. 4) (Enter this number on Line 17 of the HR-1040-X)			3,250

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 269
TRENTON, NJ 08646-0269