

**Income in Respect of a Decedent.** If you had the right to receive income that the deceased person would have received had they lived, and the income was not included on the decedent's final return, you must report it on your own return when you receive it. Include the income on line 26 as "Other" income.

## Amended Returns

File an amended return, Form NJ-1040X, and pay any tax due if:

- You receive an additional tax statement (W-2 or 1099) after filing your return; or
- You find that you made a mistake on your previously filed return; or
- There are any changes in your federal income tax (e.g., federal earned income credit or credit for dependent and child expenses). The amended resident return, Form NJ-1040X, must be filed within 90 days.

## After You Complete the Form

- Do not staple, paper clip, tape, or use any other type of fastening device.
- Check name, address, Social Security number, and county/municipality code for accuracy.
- Send only one return per envelope.
- Enclose all supporting documents, forms, and schedules.
- Keep a copy of your return and all supporting documents, schedules, and worksheets until the statute of limitations has expired for each return. Generally, this is three years after the filing date or two years from the date the tax was paid, whichever is later.

- If you filed your original return and need to make changes or correct mistakes, you must file an amended return (NJ-1040X). Do not refile Form NJ-1040.

## Privacy Act Notification

The Division of Taxation uses your Social Security number primarily to account for and give credit for tax payments. We also use Social Security numbers to administer and enforce all tax laws for which we are responsible. In addition, the Division is required by law to forward an annual list to the Administrative Office of the Courts containing the names, addresses, and Social Security numbers of individuals who file a New Jersey tax return or Property Tax Credit/Wounded Warrior Caregivers Credit application. This list will be used to avoid duplication of names on jury lists. The Division also is required to transmit to the Department of Human Services (DHS) annually information from New Jersey tax returns that will permit DHS to identify individuals who do not have health insurance and who may be eligible for Medicaid or the NJ FamilyCare program.

## Federal/State Tax Agreement

The Division of Taxation and the Internal Revenue Service have entered into a Federal/State Agreement to exchange Income Tax information in order to verify the accuracy and consistency of information reported on federal and New Jersey Income Tax returns.

## Fraudulent Return

You may be liable for a penalty up to \$7,500, or imprisonment for three to five years, or both, if you deliberately fail to file a return, file a fraudulent return, or attempt to evade paying your tax.

# Use of Form NJ-1040-HW

If you are not required to file Form NJ-1040 because your income was at or below the filing threshold (see page 3), you may be able to use Form NJ-1040-HW to apply for a Property Tax Credit and/or a Wounded Warrior Caregivers Credit.

## Property Tax Credit

If you were either a homeowner or a tenant and you met the eligibility requirements for a Property Tax Credit (see page 23), you qualify for a credit of \$50 (\$25 if you and your spouse file separate returns but maintained the same principal residence).

**Complete Part I, Form [NJ-1040-HW](#), to apply for the Property Tax Credit ONLY if:**

- You do not file a 2019 Form NJ-1040; and
- Your New Jersey gross income for 2019 was not more than \$20,000, or \$10,000 if your filing status is single or married/CU partner, filing separate return (part-year residents must use income for the *entire* year); and
- You were 65 or older or blind or disabled on the last day of the tax year; and
- You did not own your principal residence in New Jersey on October 1, 2019.

## Homeowner on October 1, 2019

If you were a homeowner on October 1, 2019, 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.

## Wounded Warrior Caregivers Credit

If you provided care for a relative who was a qualifying armed services member, you qualify for a credit of \$675 or the amount of the service member's federal disability compensation, whichever is less. See page 42 for information on who is considered a "relative" and who is considered a "qualifying armed services member."

### Complete Part II, Form NJ-1040-HW, to apply for the Wounded Warrior Caregivers Credit ONLY if you:

- Do not file a 2019 Form NJ-1040; and
- Your New Jersey gross income for 2019 was not more than \$20,000, or \$10,000 if your filing status is single or married/CU partner, filing separate return (part-year residents must use income for the *entire* year).

## When to File

Residents have until April 15, 2020, to file Form NJ-1040-HW for 2019.

## 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 the information 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

**You must enter your Social Security number** in the boxes provided on the return, 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 5 for more information.

### County/Municipality Code

Enter the four-digit code of your current residence from the table on page 50. Enter one digit in each box.

### Filing Status (Lines 1–5)

You must use the same filing status on Form NJ-1040-HW 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 5.

### NJ Residency Status (Line 6)

If you were a New Jersey resident for only part of the year, list the month and day in the tax year your residency began and the month and day in the tax year it ended. For example, if you moved to New Jersey August 4, 2019, enter 08/04/19 to 12/31/19.

## Part I — Property Tax Credit

### Homeowner or Tenant During 2019 (Line 7)

Indicate whether at any time during 2019 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.** You may be asked to provide proof of property taxes or rent paid on your principal residence at a later time.

**If you answer "None" here, you are not eligible for a Property Tax Credit. Do not complete Part I.**

### Age 65 or Older or Blind or Disabled (Lines 8a and 8b)

**Line 8a — Age 65 or Older.** Indicate whether you were 65 or older on the last day of the 2019 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 8b — Blind or Disabled.** Indicate whether you were blind or disabled on the last day of the 2019 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.** 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.

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 8a and line 8b for both yourself and your spouse/CU partner, do not complete Part I.**

## Homeowner on October 1, 2019 (Line 9)

If you owned and occupied a home in New Jersey that was your principal residence on October 1, 2019, and property taxes were paid on that home, fill in the “Yes” oval.

**If you answer “Yes” here, do not file this application unless you are completing Part II.** If you are eligible and file for a 2019 Homestead Benefit, your Property Tax Credit will automatically be included with your Homestead Benefit. Information about the 2019 Homestead Benefit will be posted on the Division’s website (*njtaxation.org*) as it becomes available. Or you can call 1-888-238-1233.

## Part II — Wounded Warrior Caregivers Credit

### Eligibility (Line 10)

If you provided care for a relative who was a qualifying armed services member, fill in the “Yes” oval. (See page 42 for information on who is considered a “relative” and who is considered a “qualifying armed services member.”) If you answer “Yes,” enter the name and Social Security number of the qualifying service member. Also, enter your relationship to the service member.

**If you answer “No” here, you are not eligible for a Wounded Warrior Caregivers Credit. Do not complete Part II.**

### Credit Calculation (Lines 11a–11c)

**Line 11a** — Enter the amount of the 2019 federal disability compensation of the qualifying armed services member for whom you provided care.

**Line 11b** — The maximum credit is \$675.

**Line 11c** — Enter the lesser of line 11a or line 11b.

### Multiple Caregivers (Line 12)

If you were the only caregiver during the tax year for the service member indicated on line 10, fill in the “Yes” oval. If someone else provided care for the same person, fill in the “No” oval.

If you answer “No” here, enter your percentage of the total care expenses for the year. When two or more people care for the same person, the credit is apportioned based on their share of total care expenses.

### Credit Amount (Line 13)

If you answered “Yes” at line 12, enter the amount from line 11c. If you answered “No” at line 12, multiply line 11c by the percentage on line 12.

**Enclose a copy of your caregiver approval letter with your application.** You may be required to submit additional documentation to verify your eligibility.

### Signature

Sign and date your 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 credit(s).

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:

- Enclose a copy of the decedent’s death certificate (if an estate, also include the Surrogate’s Short Certificate); and
- Fill in the oval below the signature line.

For information about authorizing the Division of Taxation to discuss your return and enclosures with your paid preparer, see “Preparer Authorization” on page 44.

### Where to Mail Your Application

Use the envelope in your booklet to mail Form NJ-1040-HW 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