

16. Explanation of changes to original information:

WHEN TO USE FORM TR-1040-X

Use this form

- if you were a tenant on October 1, 2004, and you need to amend any of the information stated on your original FAIR Rebate Application (TR-1040).

Do not use this form

- if you were a homeowner on October 1, 2004
or
- you are filing an amended Gross Income Tax return (NJ-1040X) and the changes you are making to your original return affect your FAIR tenant rebate. The Division of Taxation will make any necessary changes to your TR-1040 and adjust the amount of your rebate.

HOW TO USE FORM TR-1040-X

The information on this form should be the correct information on which your FAIR tenant rebate claim is being based. If you are amending a FAIR Rebate Application, explain the changes to the original information reported on your TR-1040 on Line 16 of your TR-1040-X.



New Jersey

2004 Form TR-1040-X

Amended
FAIR Rebate Application (for Tenants)
& Instructions

DO NOT USE THIS FORM unless you have already filed a 2004 FAIR Rebate Application (for Tenants) and need to amend the information originally reported.

Qualifications

To be eligible for a New Jersey FAIR rebate as a tenant:

- ♦ You must have rented and occupied a home in New Jersey that was your principal residence on **October 1, 2004**; and
- ♦ Your gross income for the entire year must have been \$100,000 or less; and
- ♦ Your principal residence must be subject to local property taxes, and property taxes must have been paid on that residence through rent; and
- ♦ Your dwelling unit must contain its own separate kitchen and bath facilities; and
- ♦ You must file a timely FAIR Rebate Application:
 - If you are filing Form NJ-1040, you must file Form TR-1040 and Form NJ-1040 by **April 15, 2005**.
 - If you are filing Form NJ-1040EZ, you must file Form NJ-1040EZ with the FAIR Rebate Application section completed by **April 15, 2005**.
 - If you use NJ TeleFile, NJ WebFile, or approved vendor software, you must complete the FAIR rebate portion of the return and file your return by **April 15, 2005**.
 - If you requested an extension of time to file your income tax return, you must file your return and FAIR Rebate Application by the extended due date.
 - If you are filing **only** Form TR-1040, see “Rebate Only Filers” below.

Rebate Only Filers. A tenant who is not required to file a New Jersey income tax return because of income below the minimum filing threshold of \$20,000 (\$10,000 if filing status is single or married, filing separate return), and who meets the qualifications for a FAIR rebate, **may file only Form TR-1040 to claim a rebate. It is not necessary to file the NJ-1040 along with the FAIR Rebate Application.** These residents have until January 17, 2006, to file Form TR-1040.

Part-year Residents. A part-year resident who rented a principal residence on October 1, 2004, and meets all the eligibility requirements qualifies for a FAIR tenant rebate. Part-year residents must enter their full-year income from all sources on Line 9 of Form TR-1040.

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 TR-1040 to be eligible to receive up to one-half of the rebate.

Principal Residence. A principal residence means a homestead, actually and continually occupied as your permanent residence. No rebate will be granted for a vacation home or a “second home.”

Mobile Homes. If you own a mobile home which is located in a mobile home park, you are considered a tenant for purposes of the rebate. For more information on mobile homes, contact the Division's Customer Service Center.

Tax-exempt, Subsidized, and Campus Housing

One of the qualifications for the New Jersey FAIR 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 not subject to local property taxes 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 FAIR Rebate Application (Form TR-1040-X) if the dwelling you rent is not subject to local property taxes; you do not qualify for a rebate. If you are not sure whether the dwelling you rent is subject to local property taxes, contact your municipal tax assessor for information. The Division of Taxation audits returns to ensure that only qualified applicants receive rebates.

Form TR-1040-X

Complete Form TR-1040-X to amend information on your original tenant FAIR Rebate Application (Form TR-1040 or the FAIR Rebate Application section of Form NJ-1040EZ) or the FAIR rebate portion of a return that was filed using NJ TeleFile, NJ WebFile, or approved vendor software.

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. If you (or your spouse) do not have a social security number, see the resident income tax return instruction booklet.

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 or NJ-1040EZ 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 resident income tax return 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.

Tenant on October 1, 2004 (Line 7)

If you rented and occupied an apartment or other rental dwelling in New Jersey as your principal residence on October 1, 2004, check “Yes” and continue completing the application. **If you answer “No,” you are not eligible for a 2004 FAIR rebate as a tenant. Do not file Form TR-1040-X.**

Age 65 or Older, Blind or Disabled (Line 8)

If you (or your spouse if filing a joint return) were 65 years of age or older or blind or disabled on the last day of the tax year, **check only one box** at Line 8 as follows:

- ♦ If you (or your spouse) were 65 or older, check the box to the left of "Age 65 or older."
- ♦ If you (or your spouse) were 65 or older and you (or your spouse) were also blind or disabled, check the box to the left of "Age 65 or older."
- ♦ If you (and your spouse) were under 65, and you (or your spouse) were blind or disabled, check the box to the left of "Blind or disabled."
- ♦ If you (and your spouse) do not meet the age or disability qualifications, check the box to the left of "Not 65 or blind or disabled."

Check the "Age 65 or older" box, or the "Blind or disabled" box **only if you or your spouse meet the qualifications**; they do not apply to your dependents or domestic partner.

Proof of Age. The first time you (or your spouse) file a FAIR rebate application and indicate that you (or your spouse) are 65 years of age or older *you must enclose proof of age such as a copy of a birth certificate, driver's license, or church records.*

Proof of Disability. Disabled means total and permanent inability to engage in any substantial gainful activity because of any physical or mental impairment, including blindness. The first time you (or your spouse) file a FAIR rebate application and indicate that you (or your spouse) are blind or disabled *you must enclose a copy of the doctor's certificate or other medical records evidencing legal blindness or total and permanent disability.* This information need not be submitted each year providing there is no change in your condition.

Amended Application Completion

Line 9 - Gross Income

Enter on Line 9 the amount of income reported on your 2004 New Jersey income tax return (Line 29, Form NJ-1040, or Line 16, Form NJ-1040EZ). If you did not complete a New Jersey income tax return, enter on Line 9 the same income you would have reported on Line 29, Form NJ-1040, 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 9.

Line 10 - Spouse's Gross Income

If the filing status on your 2004 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 10 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 10 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 11 - Total Gross Income

Add Lines 9 and 10 and enter the result on Line 11.

NOTE: If the amount on Line 11 is more than \$100,000, you are not eligible for a 2004 FAIR tenant rebate. Do not complete Form TR-1040-X.

Line 12 - Address

Enter on Line 12 the street address (including apartment number) and municipality of the rental property in New Jersey that was your principal residence on **October 1, 2004**. Do not use a PO Box address. Complete this line even if the physical location of the residence for which you are applying for the rebate is the same as your mailing address. *If you owned the home that was your principal residence on October 1, 2004, you are not eligible for a FAIR rebate as a tenant.*

Line 13 - Rent

Enter on Line 13 the total amount of rent you (and your spouse) paid during the year on the residence indicated at Line 12. Report only the actual amount you paid out of pocket. Do not include any amount paid under the Federal Housing Choice Voucher (Section 8) Program.

Spouses filing separate returns who maintain the same principal residence must each enter on their rebate application the total amount of rent they paid on the rental property indicated at Line 12. Each spouse is then eligible to receive one-half the calculated rebate.

If you had more than one New Jersey residence during the year, enter on Line 13 **only** the total rent you (and your spouse) paid on the rental property you occupied on October 1, 2004.

NOTE: If you are not sure whether the dwelling you rent is subject to local property taxes, contact your municipal tax assessor for information.

Line 14 - Number of Days in the Residence

Enter on Line 14 the number of days during 2004 that you (and your spouse) occupied the rental property indicated at Line 12. If you lived there for all of 2004, enter 366.

Line 15 - Multiple Tenants

Check "Yes" at Line 15 only if you lived with someone (other than your spouse) and shared the rent with them for the rental property indicated at Line 12. **If you answer "Yes," you must complete Lines 15a through 15c.** If you (and your spouse) were the sole tenant(s), check "No."

Lines 15a - 15c

Do not complete Lines 15a through 15c unless you answered "Yes" at Line 15.

Line 15a - Number of Tenants

Enter on Line 15a the number of tenants, including yourself, who shared the rent during the period indicated at Line 14. For this purpose you and your spouse are considered one tenant.

Line 15b - Tenants' Names and Social Security Numbers

Enter the name(s) and social security number(s) of all other tenants who shared the rent (other than your spouse). If the spaces provided are not sufficient, list the required information for each additional tenant on a separate sheet of paper and enclose it with your application.

Line 15c - Total Rent

Enter on Line 15c the total amount of rent paid by all tenants (including yourself) for the period indicated at Line 14.

The Division of Taxation will calculate the amount of your rebate based on the information you provide. For more information on how the FAIR tenant rebate is calculated, request Tax Topic Bulletin TR-2, FAIR Rebate Guidelines for Tenants.

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 269
TRENTON NJ 08695-0269

When You Need Information...

by phone...

Call our Automated Tax Information System

1-800-323-4400 — (Touch-tone phones within NJ, NY, PA, DE, and MD) or **609-826-4400** (Touch-tone phones anywhere).

- ◆ Listen to recorded tax information on many topics.
- ◆ Order forms and publications through our message system.
- ◆ Get information on 2004 refunds.

Contact our Customer Service Center

609-292-6400 — Speak directly to a Division of Taxation representative for tax information and assistance, 8:30 a.m. to 4:30 p.m., Monday through Friday (except holidays).

TTY Equipment Users Only

Call **1-800-286-6613** (toll-free within NJ, NY, PA, DE, and MD) or **609-984-7300** (anywhere) to ask questions or to order forms and publications.

online...

Visit the New Jersey Division of Taxation Home Page

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www.state.nj.us/treasury/taxation/

You may also reach us by e-mail at:

nj.taxation@treas.state.nj.us

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www.state.nj.us/treasury/taxation/listservice.shtml

Items to Check Before Mailing Your Amended FAIR Rebate Application

- √ Check for correct name, address, and social security number(s). Your amended application (Form TR-1040-X) cannot be processed without a social security number.
- √ Attach proof of age or disability if you are amending your application to indicate for the first time that you (or your spouse if filing a joint return) were 65 or older or disabled on the last day of the tax year.
- √ Sign and date your application. Both spouses must sign a joint application.