

Use of Form NJ-1040-H

If you were either a homeowner or a tenant and you meet the eligibility requirements for a property tax credit (see page 35), you qualify for a credit in the amount of \$50 (\$25 if you and your spouse/civil union partner file separate returns but maintain the same principal residence).

USE Form NJ-1040-H to apply for the credit only if you:

- ◆ Were 65 years of age or older, blind, or disabled on the last day of the tax year, and
- ◆ Have not filed and will not file a 2011 New Jersey resident income tax return (Form NJ-1040), and
- ◆ Had New Jersey gross income for 2011 of \$20,000 or less (\$10,000 or less if filing status is single or married/CU partner, filing separate return), and
- ◆ Did **not** own your principal residence in New Jersey on October 1, 2011.

DO NOT USE Form NJ-1040-H if you:

- ◆ Have filed or will file a New Jersey resident income tax return (Form NJ-1040), or
- ◆ Owned your principal residence in New Jersey on October 1, 2011, or
- ◆ Were under age 65 and not blind or disabled on the last day of the 2011 tax year, or
- ◆ Had New Jersey gross income for 2011 of more than \$20,000 (more than \$10,000 if filing status is single or married/CU partner, filing separate return).

Homeowner on October 1, 2011.

Form NJ-1040-H is not a Homestead Benefit Application. If you were a homeowner on October 1, 2011, and meet the eligibility requirements, your property tax credit will automatically be included with your homestead benefit, provided you file the homestead benefit application.

When to File

Residents have until April 17, 2012, to file Form NJ-1040-H for 2011.

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 inaccurate information or you do not have a label, print or type your name (last name first), complete address, and zip code in the spaces provided. Also include your spouse's/civil union partner's name if filing jointly.

Social Security Number

Your social security number(s) is not printed on your name and address label. **You must enter your social security number(s)** in the space provided on the application, one digit in each box. If your filing status is married/CU couple, filing joint return, remember to report both filers' numbers in the order in which the names are listed on the application.

If you (or your spouse/civil union partner) do not have a social security number, see "Social Security Number" on page 17 for more information.

County/Municipality Code

Enter your four-digit county/municipality code, one digit in each box, from the table on page 51. This code identifies the county and municipality of your current residence. The county and municipality codes in these instructions are for Division of Taxation purposes only.

If the local name of the place where you live is not listed, go to www.state.nj.us/infobank/locality.htm for a listing of local names in the State and the county and municipality in which they are located.

Filing Status (Lines 1–5)

You must use the same filing status on your property tax credit application as you would have used if you had filed

a New Jersey income tax return (Form NJ-1040). Indicate the appropriate filing status. Fill in only **one** oval. For more information on determining your filing status, see *Filing Status* on page 17.

NJ 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. All months should be listed as two-digit numbers with the digits 01 for January, 02 for February, 03 for March, etc. Place the correct number for the beginning and ending months directly in the boxes containing the letter "M," one digit in each box.

The days of the months should be listed as two-digit numbers beginning with the digits 01 for the first day of the month and ending with the digits 31 for the last day of the month. Place the correct number for the beginning and ending dates directly in the boxes containing the letter "D," one digit in each box.

For calendar year filers the year should be entered as 10 and the numbers placed directly in the boxes containing the letter "Y," one digit in each box. Fiscal year filers should enter the appropriate year in the "Y" boxes.

Application Section

Age 65 or Older, Blind, or Disabled (Lines 7a and 7b)

Line 7a — Age 65 or Older. Indicate whether you were 65 or older on the last day of the 2011 tax year. Fill in the appropriate oval to the right of "Yourself." If your filing status is married/CU couple, filing joint return, fill in the appropriate oval to the right of "Spouse/CU partner."

Proof of Age. The first time you (or your spouse/civil union partner) file a property tax credit application and indicate that you (or your spouse/civil union partner) 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.*

Line 7b — Blind or Disabled. Indicate whether you were eligible to claim a personal exemption as a blind or disabled taxpayer on the last day of the 2011 tax year. Fill in the appropriate oval to the right of “Yourself.” If your filing status is married/CU couple, filing joint return, fill in the appropriate oval to the right of “Spouse/CU partner.”

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/civil union partner) file a property tax credit application and indicate that you (or your spouse/civil union partner) 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 provided there is no change in your condition.

Fill in the “Yes” ovals **only if you or your spouse/civil union partner meet the qualifications**; they do not apply to your dependents or domestic partner.

If you answer “No” to the questions at Line 7a and Line 7b for both yourself and your spouse/CU partner, do not file Form NJ-1040-H. If you were under age 65 and not blind or disabled on December 31, 2011, and you had New Jersey gross income for the entire year of more than \$20,000 (more than \$10,000 if filing status is single or married, CU partner, filing separate return), you must file Form NJ-1040 to claim either a property tax deduction or credit. If your New Jersey gross income was \$20,000 or less (\$10,000 or less if filing status is single or married, CU partner, filing separate return), *you are not eligible for a property tax credit.*

Homeowner on October 1, 2011 (Line 8)

If you owned and occupied a home in New Jersey that was your principal residence on October 1, 2011, and property taxes were paid on that dwelling, fill in “Yes.” **If you answer “Yes” here, do not file Form NJ-1040-H.** If you are eligible and file for a 2011 homestead benefit, your property tax credit will automatically be included with your homestead benefit. Information about the 2011 homestead benefit will be posted on the Division’s Web site (www.state.nj.us/treasury/taxation/) as it becomes available. Or you can call 1-888-238-1233.

Homeowner or Tenant During 2011 (Line 9)

Indicate whether at any time during 2011 you *either* owned or rented a dwelling in New Jersey that you occupied as your principal residence on which property taxes or rent were paid. **Fill in only one oval** to indicate whether during 2011 you were a homeowner, a tenant, both a homeowner and a tenant, or *neither* a homeowner nor a tenant. If you were a homeowner or a tenant (or both), you may be asked to provide proof of property taxes or rent paid on your principal residence at a later time.

If you answer “Neither” here, you are not eligible for a property tax credit. Do not file Form NJ-1040-H.

Line 10 - Gross Income

Enter on Line 10 the same income as you would have reported on Line 28 of your 2011 New Jersey income tax return (Form NJ-1040) if you had filed the 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 10.

Do not complete Form NJ-1040-H if the amount on Line 10 is more than \$20,000 (more than \$10,000 if filing status is single or married/CU partner, filing separate return). You must file a New Jersey income tax return and claim either a property tax deduction or a property tax credit on Form NJ-1040.

Signatures

Sign and date your property tax credit application in ink. Both husband and wife/civil union partners must sign a joint application. The signature(s) on the form you file must be original; photocopied signatures are not acceptable. An application without the proper signatures cannot be processed and will be returned to you. This may result in a delay in payment of your property tax credit.

For information about authorizing the Division of Taxation to discuss your return and enclosures with your paid preparer, see “Preparer Authorization” on page 16.

Where to Send Your Application

Use the large return envelope to file Form NJ-1040-H. **Send only one application per envelope.** Use the return address label located on the envelope flap of the large envelope addressed to:

STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER – REFUNDS
PO Box 555
TRENTON NJ 08647-0555