

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 24), you qualify for a credit of \$50 (\$25 if you and your spouse file separate returns but maintained the same principal residence (main home)).

Complete Part I, Form NJ-1040-HW, to apply for the Property Tax Credit ONLY if:

- You do not file a 2022 Form NJ-1040; and
- Your New Jersey gross income for 2022 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.

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 41 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 2022 Form NJ-1040; and
- Your New Jersey gross income for 2022 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 18, 2023, to file Form NJ-1040-HW for 2022.

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, 2022, enter 08/04/22 to 12/31/22.

Part I — Property Tax Credit

Homeowner or Tenant During 2022 (Line 7)

Indicate whether at any time during 2022 you *either* owned or rented a home in New Jersey that you occupied as your main home 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 main home 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 2022 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 2022 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, 2022 (Line 9)

If you owned and occupied a home in New Jersey that was your main home on October 1, 2022, and property taxes were paid on that home, fill in the "Yes" oval.

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 41 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 2022 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 45.

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