

**NJ-1040X**  
**2012**

STATE OF NEW JERSEY  
**AMENDED**  
INCOME TAX RESIDENT RETURN

**7x** For Tax Year Jan.- Dec. 31, 2012, Or Other Tax Year Beginning \_\_\_\_\_, 2012, Ending \_\_\_\_\_, 20\_\_\_\_

↓ You must enter your social security number below ↓

<b>TAXPAYER IDENTIFICATION AND STATUS</b>	Your Social Security Number	Last Name, First Name and Initial (Joint filers enter first name and initial of each - Enter spouse/CU partner last name ONLY if different)		
	Spouse's/CU Partner's Social Security Number	Home address (Number and Street, including apartment number or rural route)		
	County/Municipality Code	City, Town, Post Office	State	Zip Code

**NJ RESIDENCY STATUS** If you were a New Jersey resident for ONLY part of the taxable year, give the period of New Jersey residency: From \_\_\_\_\_ To \_\_\_\_\_  
MONTH DAY YEAR MONTH DAY YEAR

FILING STATUS		EXEMPTIONS		As Originally Reported	Amended
<b>ON ORIGINAL RETURN</b>	<b>ON AMENDED RETURN</b>	6. Regular	<input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner <input type="checkbox"/> Domestic Partner . . . . .	6.	
1. <input type="checkbox"/>	<input type="checkbox"/> Single	7. Age 65 or Over	<input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner . . . . .	7.	
2. <input type="checkbox"/>	<input type="checkbox"/> Married/CU Couple, filing joint return	8. Blind or Disabled	<input type="checkbox"/> Yourself <input type="checkbox"/> Spouse/CU Partner . . . . .	8.	
3. <input type="checkbox"/>	<input type="checkbox"/> Married/CU Partner, filing separate return	9. Number of your qualified dependent children . . . . .		9.	
4. <input type="checkbox"/>	<input type="checkbox"/> Head of household	10. Number of other dependents . . . . .		10.	
5. <input type="checkbox"/>	<input type="checkbox"/> Qualifying widow(er)/Surviving CU Partner	11. Dependents attending colleges (See instr. NJ-1040) . . . . .		11.	
		12. Totals (For Line 12a - Add Lines 6, 7, 8, and 11) . . . . .		12a.	
		(For Line 12b - Add Line 9 and Line 10) . . . . .		12b.	

<b>DEPENDENT INFORMATION</b>	13. Dependent's Last Name, First Name, Middle Initial	Dependent's Social Security Number	Birth Year	Check box if dependent does not have health insurance including NJ FamilyCare/Medicaid, Medicare, private or other (see instructions)
	a _____	_____/_____/_____	_____	<input type="checkbox"/>
	b _____	_____/_____/_____	_____	<input type="checkbox"/>
	c _____	_____/_____/_____	_____	<input type="checkbox"/>
	d _____	_____/_____/_____	_____	<input type="checkbox"/>

**GUBERNATORIAL ELECTIONS FUND** Checking below will not increase your tax or reduce your refund.  
 Check here →  If you did not previously want to have \$1 go to the fund but now want it to do so.  
 Check here →  If joint return and if spouse/CU partner did not previously want to have \$1 go to the fund but now wants it to do so.

<b>SIGN HERE</b>	Under the penalties of perjury, I declare that I have examined this return, 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.		Pay amount on Line 58 in full. Write social security number(s) on check or money order and make payable to: STATE OF NEW JERSEY-TGI <b>Mail your return to:</b> Division of Taxation Revenue Processing Center PO Box 111 Trenton, NJ 08645-0111 <b>If REFUND:</b> Division of Taxation Revenue Processing Center PO Box 555 Trenton, NJ 08647-0555 You may also pay by e-check or credit card.	
	→ _____ Your signature	→ _____ Date		→ _____ Spouse's/CU Partner's signature (If filing jointly, BOTH must sign.)
	If enclosing copy of death certificate for deceased taxpayer, check box (See instructions NJ-1040) <input type="checkbox"/>			I authorize the Division of Taxation to discuss my return and enclosures with my preparer (below) <input type="checkbox"/>
	Paid Preparer's Signature	Federal Identification Number		
	Firm's Name	Federal Employer Identification Number		

Division Use 1 \_\_\_\_\_ 2 \_\_\_\_\_ 3 \_\_\_\_\_ 4 \_\_\_\_\_ 5 \_\_\_\_\_ 6 \_\_\_\_\_ 7 \_\_\_\_\_

Name(s) and Social Security Number

	BOTH COLUMNS MUST BE FULLY COMPLETED			
	As Originally Reported		Amended (See Instructions)	
14. Wages, salaries, tips, and other employee compensation . . . . .	14.			
15a. Taxable Interest Income . . . . .	15a.			
15b. Tax-exempt interest income. DO NOT include on Line 15a . . . . .	15b.			
16. Dividends . . . . .	16.			
17. Net profits from business . . . . .	17.			
18. Net gains or income from disposition of property . . . . .	18.			
19. Pensions, Annuities, and IRA Withdrawals . . . . .	19.			
20. Distributive Share of Partnership Income . . . . .	20.			
21. Net pro rata share of S Corporation Income . . . . .	21.			
22. Net gain or income from rents, royalties, patents & copyrights . . . . .	22.			
23. Net Gambling Winnings . . . . .	23.			
24. Alimony and separate maintenance payments received . . . . .	24.			
25. Other . . . . .	25.			
26. Total Income (Add Lines 14, 15a, and 16 through 25) . . . . .	26.			
27a. Pension Exclusion . . . . .	27a.			
27b. Other Retirement Income Exclusion . . . . .	27b.			
27c. Total Exclusion Amount (Add Lines 27a and 27b) . . . . .	27c.			
28. <b>New Jersey Gross Income</b> (Subtract Line 27c from Line 26) . . . . .	28.			
29. Exemptions (See instructions) . . . . .	29.			
30. Medical Expenses (See instructions NJ-1040) . . . . .	30.			
31. Alimony & separate maintenance payments . . . . .	31.			
32. Qualified Conservation Contribution . . . . .	32.			
33. Health Enterprise Zone Deduction . . . . .	33.			
34. Alternative Business Calculation Adjustment (See Instructions NJ-1040) . . . . .	34.			
35. Total Exemptions and Deductions (Add Lines 29, 30, 31, 32, 33, and 34) . . . . .	35.			
36. Taxable Income (Subtract Line 35 from Line 28) . . . . .	36.			
37a. Total Property Taxes Paid (See instructions NJ-1040) . . . . .	37a.			
37b. Check box if you were a New Jersey homeowner on October 1, 2012 . . . . .				<input type="checkbox"/>
37c. Property Tax Deduction (See instructions NJ-1040) . . . . .	37c.			
38. <b>NEW JERSEY TAXABLE INCOME</b> (Subtract Line 37c from Line 36) . . . . .	38.			
39. TAX (See instructions) . . . . .	39.			
40. Credit For Income Taxes Paid To Other Jurisdictions . . . . .	40.			
Enter other jurisdiction code (See instructions NJ-1040) <input type="text"/>				

	BOTH COLUMNS MUST BE FULLY COMPLETED			
	As Originally Reported		Amended (See Instructions)	
41. Balance of Tax (Subtract Line 40 from Line 39) . . . . .	41.			
42. Sheltered Workshop Tax Credit (See instructions NJ-1040) . . . . .	42.			
43. Balance of Tax After Credit (Subtract Line 42 from Line 41) . . . . .	43.			
44. Use Tax Due on Out-of-State Purchases (See instructions NJ-1040) . . . . .	44.			
45. Penalty for Underpayment of Estimated Tax (See instructions NJ-1040) Check box if Form 2210 is enclosed. <input type="checkbox"/> . . . . .	45.			
46. Total Tax and Penalty (Add Lines 43, 44, and 45) . . . . .	46.			
47. <b>Total New Jersey Income Tax Withheld</b> . . . . .	47.			
48. Property Tax Credit (See instructions NJ-1040) . . . . .	48.			
49. New Jersey Estimated Tax Payments/Credit from 2011 tax return . . . . .	49.			
50. New Jersey Earned Income Tax Credit (See instructions NJ-1040) . . . . .	50.			
51. EXCESS New Jersey UI/WF/SWF Withheld (See instructions NJ-1040) . . . . .	51.			
52. EXCESS New Jersey Disability Insurance Withheld (See instructions NJ-1040) . . . . .	52.			
53. EXCESS New Jersey Family Leave Insurance Withheld (See instructions NJ-1040) . . . . .	53.			
54. Amount Paid with original return, assessments, and/or with request for extension to file . . . . .	54.			
55. Total payments (Add Lines 47 through 54) . . . . .	55.			
56. Refund previously issued from Original Return . . . . .	56.			
57. Net Payments (Subtract Line 56 from Line 55) . . . . .	57.			
58. If payments (Line 57) are LESS THAN tax (Line 46) <b>enter AMOUNT OF TAX YOU OWE.</b> . . . . .	58.			
59. If payments (Line 57) are MORE THAN tax (Line 46) <b>enter OVERPAYMENT</b> . . . . .	59.			
60. Amount of Line 59 to be (A) REFUNDED . . . . .	60A.			
(B) CREDITED to your 2013 tax . . . . .	60B.			

Enter below, name, social security number, and address as shown on original return (if same as indicated on Page 1, write "Same"). If changing from separate to joint return, enter names, social security numbers, and addresses used on original returns. (Note: You cannot change from joint to separate returns after the due date has passed unless you have done so for Federal tax purposes.)

Explanation of Changes to Income, Deductions, and Credits. Enter the line reference for which you are reporting a change and give the reason for each change.

If amending Line 40, complete calculations below:  
 (Income from Other Jurisdictions) \_\_\_\_\_ X \_\_\_\_\_ = \_\_\_\_\_  
 (Income from New Jersey sources) \_\_\_\_\_ (New Jersey Tax Line 39)

## Use of Form NJ-1040X

You must use Form NJ-1040X to change any information reported on your resident income tax return (Form NJ-1040 or return that was filed using NJ WebFile or approved vendor software). Failure to do so will result in delayed processing of your return and/or refund.

**Time Period for Refunds.** Amended returns claiming a refund must be filed within three years from the time the return was filed or two years from the time the tax was paid, whichever is later. If the return is not received within this time limit, it will be considered out of statute and the refund claim will be disallowed.

**NOTE:** The “Amended” Column of this return must be filled out completely, even though certain items are not being amended.

**Use Form NJ-1040X to amend the resident income tax return only.** To amend a nonresident return, use Form NJ-1040NR for the appropriate year and write “AMENDED” across the top.

## Enclosures with Form NJ-1040X

If you are amending an item of income, deduction, or credit that requires a supporting schedule or form, you must enclose the applicable schedule or form when filing Form NJ-1040X.

**Form W-2.** A copy of your W-2 and/or 1099 must accompany your Form NJ-1040X if you are amending (by increasing) taxes withheld or if you are claiming excess New Jersey unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions, family leave insurance contributions, and/or disability insurance contributions.

**Returns Filed Electronically.** If your original return was filed electronically, enclose with Form NJ-1040X **all** supporting schedules or forms (W-2, Schedules A & B, NJ-BUS-1, NJ-BUS-2, NJK-1, etc.) that you would have enclosed if you had filed the original return on paper — including those that support items that are not being amended.

## When to File

File Form NJ-1040X only *after* you have filed your original resident income tax return and changes must be made to the original return. You cannot use Form NJ-1040X to file an *original* resident return.

## Where to File

Mail Amended Returns (Form NJ-1040X) Without Payments to:

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

Mail Amended Returns (Form NJ-1040X) With Payments to:

STATE OF NEW JERSEY  
DIVISION OF TAXATION  
REVENUE PROCESSING CENTER – PAYMENTS  
PO Box 111  
TRENTON NJ 08645-0111

## Name and Social Security Number

Your name and social security number must be entered on Form NJ-1040X and all accompanying schedules. If there is a balance due with the return and you are paying by check or money order, write your social security number on the remittance. If the payment is for a joint return, include both social security numbers.

## Taxpayer Signature

You must sign and date your Form NJ-1040X in blue or black ink. Both husband and wife/civil union partners must sign a joint amended return. A return which is unsigned cannot be processed.

## Tax Preparers

Anyone who prepares a return for a fee must sign the return as a “Paid Preparer” and enter his or her social security number or Federal preparer tax identification number. Include the company or corporation name and Federal identification number if applicable. A tax preparer who fails to sign the return or provide a tax identification number may incur a \$25 penalty for each omission.

## Calendar Year or Fiscal Year Ended

Like the resident income tax return, Form NJ-1040X is different for each year. The calendar year or fiscal year must be the same as the year covered by the original return which is being amended. To illustrate: John Smith discovers an error on his 2011 New Jersey resident income tax return while preparing his tax return for 2012. To correct the error on his 2011 tax return, he must file Form NJ-1040X for tax year 2011. The calendar year on his NJ-1040X will be 2011 even though he is preparing the NJ-1040X in 2013.

***Use a 2012 Form NJ-1040X to Amend a Resident Return (Form NJ-1040) for Tax Year 2012 ONLY***

## Name and Address

Print or type your name(s), complete address, and zip code in the space provided on the return. If filing jointly, list the names of both spouses/civil union partners in the same order as on the original return.

## Social Security Number

Enter your correct social security number in the space provided on the return. If you are married or a civil union couple and filing a joint amended return, report both filers' numbers in the order in which the names were listed on the original return. If you are filing separately, you must also enter your spouse's/civil union partner's social security number. If the social security number(s) is different than that reported on your original return, indicate the original number(s) in the space provided on Page 3 of Form NJ-1040X.

## County/Municipality Code

See "County/Municipality Code" in the instruction booklet for Form NJ-1040.

## NJ Residency Status

If this amended return does not cover a 12-month period, list the month, day, and year your residency began and the month, day, and year it ended.

## Filing Status (Lines 1 – 5)

See "Filing Status" in the resident income tax return instruction booklet. Be sure to indicate your filing status in both the "On Original Return" and the "On Amended Return" columns, even if you are not amending your filing status. If your original return was filed separately and you are filing a joint amended return, indicate both filers' original filing information in the space provided on Page 3 of Form NJ-1040X.

**NOTE:** You cannot change your filing status after the due date for filing the original return has passed unless you have done so for Federal income tax purposes.

## Exemptions (Lines 6 – 12)

See "Exemptions" in the resident income tax return instruction booklet. Both columns, "As Originally Reported" and "Amended," must be completed even if you are not amending the number of exemptions reported on the original resident income tax return filed. Enter on Line 12a the total of Lines 6, 7, 8, and 11 in each column. Enter on Line 12b the total of Lines 9 and 10 in each column.

Compute the amount of your personal exemption allowance on Line 29 by following these three steps:

1. Multiply the total number of exemptions on Line 12a by \$1,000.
2. Multiply the total number of exemptions on Line 12b by \$1,500.

3. Add the total amount from steps 1 and 2 and enter the result on Line 29. Part-year residents must prorate the amount to be entered in each column on Line 29 based on the number of months as a New Jersey resident. For this calculation, 15 days or more is a month.

$$\text{Total Exemptions} \times \frac{\text{Mos. NJ Resident}}{12} = \text{Line 29}$$

## Dependent Information - Line 13

Enter on Line 13 the name(s), social security number(s), and birth year(s) for each dependent claimed. Also, check the box for each dependent who did *not* have health insurance coverage (including NJ FamilyCare/Medicaid, Medicare, private, or other health insurance) on the date the original return was filed. **Do not check the box for any dependents who had health insurance.** If you have more than four dependents, enter the required information for the first four dependents on Line 13a - d and enclose a statement with the return listing the information for the *additional* dependents.

## Gubernatorial Elections Fund

If you checked "Yes" on your original return, omit this section.

If you did not check "Yes" on your original return and now wish to do so, check the appropriate box. See "Gubernatorial Elections Fund" in the resident income tax return instruction booklet for an explanation of the Gubernatorial Elections Fund. Checking the box(es) will not increase your tax or reduce your refund.

## Income and Deductions (Lines 14 – 37c)

**Both columns "As Originally Reported" and "Amended" must be fully completed even if you are not amending all the line items through Line 57.** To illustrate: John Smith does not wish to amend Line 16 on his Form NJ-1040X but he is amending Line 17.

John Smith should complete Line 16 and Line 17 as follows:

Line	As Originally Reported		Amended (See Instructions)	
16. Dividends	2345	60		2345 60
17. Net profits from business	4272	00		4850 00

For further instructions see "Income" and "Exemptions and Deductions" in the resident income tax return instruction booklet.

Part-year residents are subject to tax on all income received while residents of New Jersey and must prorate their exemptions, deductions, credits, and exclusions to reflect the period of time covered by the return. See "Guidelines for Part-Year Residents" in the Form NJ-1040 instruction booklet.

## Tax Computation - Line 39

Compute your State tax by using the Tax Rate Schedules on the next page. Choose the correct table for your filing status.

Multiply the New Jersey Taxable Income (Line 38) by the applicable tax rate, subtract the proper amount shown on the chart, and enter the result on Line 39. If your taxable income on Line 38 is under \$100,000, you may use the Tax Table in the resident income tax return instruction booklet (Form NJ-1040) to determine your tax instead of the Tax Rate Schedules.

**2012 Tax Rate Schedules**

For filing status: <b>Single</b>		<b>Table A</b>			
<b>Married/CU Partner, Filing Separate Return</b>					
If Line 38 is:		Multiply		Subtract	Your Tax
Over	But Not Over	Line 38 by:			
\$ 0	\$ 20,000	×	.014	– \$ 0	_____
20,000	35,000	×	.0175	– 70.00	_____
35,000	40,000	×	.035	– 682.50	_____
40,000	75,000	×	.05525	– 1,492.50	_____
75,000	500,000	×	.0637	– 2,126.25	_____
500,000	and over	×	.0897	– 15,126.25	_____

For filing status: <b>Married/CU Couple, Filing Joint Return</b>		<b>Table B</b>			
<b>Head of Household</b>					
<b>Qualifying Widow(er)/Surviving CU Partner</b>					
If Line 38 is:		Multiply		Subtract	Your Tax
Over	But Not Over	Line 38 by:			
\$ 0	\$ 20,000	×	.014	– \$ 0	_____
20,000	50,000	×	.0175	– 70.00	_____
50,000	70,000	×	.0245	– 420.00	_____
70,000	80,000	×	.035	– 1,154.50	_____
80,000	150,000	×	.05525	– 2,775.00	_____
150,000	500,000	×	.0637	– 4,042.50	_____
500,000	and over	×	.0897	– 17,042.50	_____

**Credit for Income Taxes Paid to Other Jurisdiction(s) - Line 40**

If you are amending your credit for income taxes paid to other jurisdictions, complete the calculations on Page 3 of Form NJ-1040X with your amended figures. See the instructions for calculating the credit in the Form NJ-1040 instruction booklet.

**New Jersey Earned Income Tax Credit - Line 50**

If you are amending your 2012 resident return, Form NJ-1040, to apply for the New Jersey earned income tax credit, be sure to fill out your name, address, social security number(s), county/municipality code, and enter an amount on each line in the “As Originally Reported” and “Amended” columns even though certain items are not being amended. In the “Explanation of Changes” box on Page 3 of Form NJ-1040X, enter the amount of your Federal earned income credit. (Civil union couples enter the amount of the Federal earned income credit you would have been eligible to receive on a joint Federal return.) Then enter 20% of your Federal earned income credit in the “Amended” column for Line 50. The Division of Taxation audits returns to ensure compliance with the eligibility requirements for this credit. You may be asked to provide additional documentation to support your claim.

**Refund Previously Issued From Original Return - Line 56**

If you were previously issued a refund for your 2012 resident return, enter the amount of the refund you actually received in both columns, “As Originally Reported” and “Amended.” This amount may be different than the amount originally requested on Form NJ-1040. If you were not previously issued a refund, make no entry.

**Balance Due or Refund (Lines 58 and 59)**

**Payments.** If your New Jersey Total Tax and Penalty (Line 46) is larger than your Net Payments (Line 57), you have a balance due. Subtract Line 57 from Line 46 and enter the result on Line 58. Payment may be made by:

**Check or Money Order**, payable to “State of New Jersey – TGI.”

**Electronic Check (e-check)**, available on the Division’s Web site ([www.state.nj.us/treasury/taxation/](http://www.state.nj.us/treasury/taxation/)). Those without Internet access can pay by e-check by contacting the Division’s Customer Service Center at 609-292-6400. When using e-check on the Web, you will need your social security number and your date of birth to make a payment. Note: E-check payments made using an account that is funded from a financial institution outside the United States will not be accepted.

**Credit Card**, online ([www.state.nj.us/treasury/taxation/](http://www.state.nj.us/treasury/taxation/)) using a Visa, American Express, MasterCard, or Discover credit card.

**NOTE:** Penalties and interest are imposed whenever tax is paid after the original due date of Form NJ-1040. See “Penalties, Interest, and Collection Fees” in the Form NJ-1040 instruction booklet.

**Refunds.** If your Net Payments (Line 57) are larger than your New Jersey Total Tax and Penalty (Line 46), you have overpaid your tax. Subtract Line 46 from Line 57, enter the result on Line 59, and then complete Line 60.

**Amount to be Refunded/Credited to Your 2013 Tax (Lines 60A and B)**

Enter on:

- ◆ Line 60A the amount of overpayment (Line 59) to be refunded to you; and/or
- ◆ Line 60B the amount of overpayment to be credited against your 2013 tax liability.

**Explanation of Changes**

In the space provided, explain the reason for changes to income, deductions, and/or credits as originally reported. If additional space is needed, enclose a rider which includes your name and social security number.

### Items to Check Before Mailing Your Return

- ◆ Check for correct name, address, and social security number(s). Your amended return (Form NJ-1040X) cannot be processed without a social security number.
- ◆ Fill out both columns (“As Originally Reported” and “Amended”) completely.
- ◆ Enclose required supporting documents when amending income items, deductions, or credits.
- ◆ Enclose a copy of your W-2 Statement and/or Form 1099 if amending (by increasing) taxes withheld or if you are claiming excess New Jersey unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions, family leave insurance contributions, and/or disability insurance contributions.
- ◆ If original return was filed electronically, enclose **all** supporting schedules or forms that would have been enclosed with an original paper return – including supporting documents for items not being amended.
- ◆ If there is a balance due on your amended return (Form NJ-1040X), and you are filing the amended return after the original due date of your resident return (Form NJ-1040), enclose a check or money order that includes the amount of tax due plus penalties and interest to avoid additional charges. Write your social security number on the check or money order. **(You may also pay by e-check or credit card.)**
- ◆ Sign and date your return. Both spouses/civil union partners must sign a joint return.

### When You Need Information...

#### by phone...

##### Call our Automated Tax Information System

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

- ◆ Listen to recorded tax information on many topics.
- ◆ Order certain forms and publications through our message system.
- ◆ Get information on 2012 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).

##### Text Telephone Service (TTY/TDD) for Hard-of-Hearing Users

**1-800-286-6613** — (toll-free within NJ, NY, PA, DE, and MD) or **609-984-7300**. These numbers are accessible *only* from TTY devices.

- ◆ Submit a text message on any tax matter.
- ◆ Receive a reply through NJ Relay Services (711).

#### online...

##### Visit the New Jersey Division of Taxation Home Page

Many State tax forms and publications are available on our Web site.

Access the Division’s home page at:

**[www.state.nj.us/treasury/taxation/](http://www.state.nj.us/treasury/taxation/)**

You may also reach us by e-mail at:

**[nj.taxation@treas.state.nj.us](mailto:nj.taxation@treas.state.nj.us)**

Subscribe to *NJ Tax E-News*, the Division of Taxation’s online information service, at:

**[www.state.nj.us/treasury/taxation/listservic.shtml](http://www.state.nj.us/treasury/taxation/listservic.shtml)**

#### in person...

##### Visit a New Jersey Division of Taxation Regional Office

Regional offices provide individual assistance at various locations throughout the State. Call the Automated Tax Information System or visit our home page for the address of the regional office nearest you.