**What to send with your Federal Return?**

* Assemble any schedules and forms behind Form 1040 in order of the “Attachment Sequence No.” shown in the upper right corner of the schedule or form
* If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last
* File your return, schedules, and other attachments on standard size paper. Cutting the paper may cause problems in processing your return.
* Don’t attach correspondence or other items unless required to do so
* Attach Forms W-2 (Federal copy) to Form 1040. If you received a Form W-2c (a corrected Form W-2), attach your original Forms W-2 and any Forms W-2c
* Attach Forms W-2G and 1099-R to Form 1040 if tax was withheld.
* Sign and date the return (both taxpayer and spouse if applicable)
* Include the payment voucher (1040V) with check or money order if there is tax due

**What to send with your NJ return?**

* **Do not staple, paper clip, tape, or use any other type of fastening device**
* All W-2s (State copies).
* All Form 1099-Rs (State Copies)
* A copy of Federal 1040 Schedule B if line 16a (Taxable interest income) is greater than $1,500
* If line 16b (tax exempt interest) is more than $10,000, you must enclose a listing of the amount received from each source.
* If the total of lines 16a and 16b is different from the federal interest total, enclose a statement explaining the difference
* Schedule NJ-BUS-1 **and a copy of the federal Schedule C** for each business with your return. NJ-BUS-1 may have “Do Not Mail” written across it.
* Schedule NJ-Bus-1 for Net Gains or Income from Land Rents or Royalties
* Form NJ-2450 (Excess withheld SUI, DI, FLI)
* NJ-K-1. If none received, a copy of the federal Schedule K-1
* NJ-DOP - Net Gains or Income from Disposition of Property (Previously known as Schedule B). This form may have “Do Not Mail” written across it.
* NJ-COJ(s) – Credit paid to other Jurisdictions (Previously known as Schedule A). This form may have “Do Not Mail” written across it.
* Federal Form 2441 if taxpayer received Child and Dependent Care Credit
* Caregiver approval letter for the first time you claim the credit - Wounded Warrior Caregivers Credit
* A copy of the federal extension request if you filed it by paper
* Sign and date the return (both taxpayer and spouse if applicable)
* Include the payment voucher with check or money order if there is tax due

**Recommended Print Sets**

Two separate print sets are recommended. One for the taxpayer record copy that includes all the forms, schedules and worksheets for both Federal and State. A second print set for paper filing that will include:

* The Federal 1040 and the 1040 associated schedules 1-6 each printed on a separate page
* 1040 Schedules A, B, C, D, E
* All other schedules and forms that apply to the tax return
* One extra copy of schedule B and the 2441 if applicable to be included with the NJ return
* NJ 1040, NJ-BUS-1, NJ-2450, NJ-DOP, and NJ-COJ as applicable

Do not include in this print set:

* All of the Summary Pages
* All of the Consent Forms
* Form 8879
* All worksheets

**Where to Send Paper Returns?**

Federal Return requesting a refund or are not enclosing a check or money order

Department of the Treasury

Internal Revenue Service

Kansas City, MO 64999-0002

Federal Return enclosing a check or money order

Internal Revenue Service

P.O. Box 931000

Louisville, KY 40293-1000

State of NJ Return requesting a refund (or with no tax due)

State of New Jersey

Division of Taxation

Revenue Processing Center – Refunds

PO Box 555

Trenton, NJ 08647-0555

State of NJ Return with tax due (include check or money order)

State of New Jersey

Division of Taxation

Revenue Processing Center – Payments

PO Box 111

Trenton, NJ 08645-0111