

# ST20-29 Paper Filing Instructions

## 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

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## 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 1-3 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