



STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
PO BOX 288  
TRENTON, NJ 08695-0288

Gross Income Tax Audit Branch  
Phone: 609-984-8275  
Fax: 609-633-7910

**Re: Angel Investor Tax Credit**

Dear Investor:

The NJ-1040 (Resident), NJ-1040NR (Non-Resident), and NJ-1041(Fiduciary) Income Tax Return Forms do not provide a line to take the Angel Investor Tax Credit. Therefore, to obtain this credit you must:

- I. File your New Jersey Income Tax Return.
- II. After successfully filing your New Jersey Income Tax Return, submit the following by mail:
  1. A cover letter requesting your Angel Investor Tax Credit, which includes your name, a daytime telephone number and current mailing address.
  2. A copy of your New Jersey Income Tax Return.
  3. The original State of New Jersey Angel Investor Tax Credit Program Certificate (with the raised seal) sent to you from the State of New Jersey, Department of the Treasury, Division of Taxation. **Due to Covid-19 pandemic accommodations, physical certificates are not being issued. Investors should print the certificate received via email and submit in place of the original raised seal certificate.**

Please send the documents requested above to the following address:

**New Jersey Division of Taxation  
Gross Income Tax Audit Branch  
PO Box 288  
Trenton, NJ 08695-0288  
Attention: William G. Bittner, Chief**

**Directions for Foreign Investors (Non-U.S. Individuals or Businesses):**

- I. Investors should prepare and mail the NJ-1040NR to the regular filing address:

**State of New Jersey, Division of Taxation  
Revenue Processing Center  
PO Box 244  
Trenton, NJ 08646-0244**

<http://www.state.nj.us/treasury/taxation/>

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- II. Taxpayer should leave blank entries for the Social Security Number or ITIN on the tax return.
- III. Taxpayer should complete all other information on the return.
- IV. Taxpayer must make a copy of the return and mail that copy, along with a cover letter and the original tax credit certificate to the address below. The cover letter should request the credit amount, include the taxpayer's full mailing address, and provide the explanation that the taxpayer was not able to obtain an ITIN. **Due to Covid-19 pandemic accommodations, physical certificates are not being issued. Investors should print the certificate received via email and submit in place of the original raised seal certificate.**

State of New Jersey  
Division of Taxation  
Gross Income Tax Audit Branch PO Box 288  
Trenton, NJ 080695-0288 Attn: William G. Bitter, Chief

**Failure to comply with the above guidelines may delay the processing of your Angel Investor Tax Credit.**

Thank you for your cooperation.