

2011

New Jersey

Property Tax Reimbursement

(Form PTR-1)

Filing Deadline Extended to
→ October 19, 2012 ←

Changes to Income Eligibility Requirements for 2011 Property Tax Reimbursement (Senior Freeze) Program

Under the terms of the State Budget for fiscal year 2013, only those applicants filing Form PTR-1 whose income for 2010 (their base year) did not exceed \$80,000 and whose income for 2011 did not exceed \$70,000 (the original limit was \$80,000) will be eligible to receive a reimbursement payment for 2011, provided they met all the other program requirements. (See "Qualifications" on page 1 of the Form PTR-1 instruction booklet.)

Residents whose 2011 income was over \$70,000 but not over \$80,000 will not receive reimbursements for 2011, even if they met all the other program requirements. However, by filing a 2011 Form PTR-1 by the due date, these residents can establish their eligibility for benefits in future years and ensure they will be mailed an application for 2012. Please be aware that the Division of Taxation will send notices to applicants whose 2011 income was over \$70,000 but not over \$80,000 advising them that they are not eligible to receive reimbursement payments for 2011.

FOR INFORMATION:

Visit the Division of Taxation Web Site:

Call the Property Tax Reimbursement Hotline:

www.state.nj.us/treasury/taxation/

1-800-882-6597

IMPORTANT!

2010 Reimbursement Recipients

If you applied for and received a 2010 property tax reimbursement, you should have received a personalized application preprinted with information you provided last year. If you qualify for a 2011 property tax reimbursement, be sure to use the personalized application. If you have not received your personalized application, please call 1-800-882-6597 and one will be mailed to you.

Introduction

The Property Tax Reimbursement Program is designed to reimburse senior citizens and disabled persons for property tax increases. For applicants who met **all** the eligibility requirements for 2010, and again for 2011, the amount of the 2011 reimbursement will be the difference between the amount of property taxes that were due and paid by the applicant for 2010 and the amount of property taxes that were due and paid for 2011, provided, of course, that the amount paid for 2011 was greater than the amount paid for 2010. For mobile home owners, property tax means 18% of the annual site fees paid to the owner of a mobile home park.

Homeowners and mobile home owners who are receiving homestead benefits and/or property tax credits or deductions may also receive the property tax reimbursement if they meet the eligibility requirements. However, the total of all property tax relief benefits that you receive for 2011 (property tax reimbursement, homestead benefit, property tax deduction for senior citizens/disabled persons, and property tax deduction for veterans) cannot exceed the amount of 2011 property taxes (or rent/site fees constituting property taxes) paid for your residence.

Impact of State Budget

Eligibility requirements, including income limits, and benefits available under this program are subject to change by the State Budget.

Check the Division of Taxation's Web site at www.state.nj.us/treasury/taxation/propfrez.shtml or call 1-800-323-4400 for updated information on eligibility and benefit amounts. Eligibility requirements and benefit amounts for 2011 property tax reimbursements will not be finalized until the completion of the State Budget that must be adopted by July 1, 2012.

Qualifications

To qualify for the 2011 reimbursement, an applicant must meet all of the following requirements:

- You must have been age 65 or older as of December 31, 2010, OR receiving Federal Social Security disability benefits as of December 31, 2010, and December 31, 2011. You do NOT qualify if the Federal Social Security disability benefits you (or your spouse/civil union partner) were receiving were received on behalf of someone else; **and**
- You must have lived in New Jersey continuously since before January 1, 2001, as either a homeowner or a renter; **and**
- You must have owned and lived in your home (or have leased a site in a mobile home park on which you have placed a manufactured or mobile home that you own) since before January 1, 2008; **and**
- You must have paid the **full amount** of the property taxes due on your home:
For 2010: By June 1, 2011, **and**
For 2011: By June 1, 2012; **and**
- Your total annual income must have been:
For 2010: \$80,000 or less, **and**
For 2011: \$80,000 or less

These limits apply regardless of your marital/civil union status. However, if your status at Line 2 and/or Line 3, Form PTR-1, is married/CU couple, you must report combined income of both spouses/CU partners for that year.

You may not apply for a reimbursement for:

- (1) A vacation home, a "second home," or a property that you rent to someone else; **or**
- (2) A property that consists of more than four units OR a property with four units or less that contains more than one commercial unit.

If you moved to your current home between January 1, 2008, and December 31, 2009, **AND** you filed for and received a reimbursement for property

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taxes (or mobile home park site fees) paid for the last full tax year that you occupied your previous home, you may be eligible to file a reimbursement application for 2011 if you meet all the other eligibility requirements. Go to www.state.nj.us/treasury/taxation/ptr2year.shtml to see if you qualify then call the Property Tax Reimbursement Hotline at 1-800-882-6597 for assistance.

Reminder

The Homestead Benefit and Property Tax Reimbursement Programs are separate programs and separate applications must be filed every year for each program.

Income Standards

With very few exceptions, **ALL INCOME** that you received during the year, including income which you are not required to report on your New Jersey income tax return, must be taken into account to determine eligibility for the property tax reimbursement. Income limits for eligibility are subject to adjustment annually.

If you have a loss in one category of income, it may be applied against income in the same category. However, if you have a net loss in one category of income, it **cannot** be applied against income or gains in another. In the case of a net loss in any category, make no entry on that line.

Examples of possible sources of income (gross amounts unless otherwise noted) are as follows:

- Social Security Benefits (including Medicare Part B premiums) paid to or on behalf of the applicant
- Pension and Retirement Benefits (including annuity or IRA distributions and benefit payments from foreign countries)
- Salaries, Wages, Bonuses, Commissions, and Fees
- Unemployment Benefits
- Disability Benefits, whether public or private (including veterans' and black lung benefits)
- Interest (taxable and exempt)
- Dividends
- Capital Gains
- Net Rental Income
- Net Business Income

- Support Payments
- Inheritances
- Royalties
- Fair Market Value of Prizes and Awards
- Gambling and Lottery Winnings (including New Jersey)
- Bequests and Death Benefits
- All Other Income

Sources of income which should **NOT** be taken into account to determine eligibility:

- Reparation or restitution payments to victims of National Socialist (Nazi) persecution; returns of property (tangible or intangible) seized, lost, or misappropriated as a result of Nazi actions or policies and any cash values in replacement of such property; payments of insurance policies purchased by victims of Nazi persecution; and any accumulated or accrued interest on such
- Benefit amounts received under the New Jersey State Lifeline Credit Program/Tenants Lifeline Assistance Program
- Benefits received as either New Jersey homestead, FAIR, or SAVER rebates
- Benefits received as property tax reimbursements
- Capital gains on the sale of a principal residence of up to \$250,000 if single, and up to \$500,000 if married/CU couple. Capital gains in excess of the allowable exclusion must be included in income. (Capital gains and the exclusion of all or part of the gain on the sale of a principal residence are computed in the same manner for both Federal and State income tax purposes.)
- Stipends from the Volunteers in Service to America (VISTA), Foster Grandparents, and Workforce 55+ programs; and programs under Title V of the Older Americans Act of 1965
- Proceeds received from a spouse's/civil union partner's life insurance policy
- Proceeds received by the beneficiary of a Special Needs Trust
- Proceeds received from viatical settlements
- Agent Orange Payments
- Reparation payments to Japanese Americans by the Federal Government pursuant to sections 105 and 106 of the Civil Liberties Act of 1988, P.L. 100-383 (50 U.S.C. App. 1989b-4 and 1989b-5)

- Rewards involving health care fraud or abuse which apply to N.J.A.C. 10:49-13.4
- Rollovers from one tax-deferred financial instrument (pension, annuity, IRA, insurance contract or other retirement benefit) to another tax-deferred financial instrument
- Tax-free exchanges of a policy or contract handled between two insurance companies
- Insurance policyholder's original contributions if demutualization of the policy occurs
- Income tax refunds (New Jersey, Federal, and other jurisdictions)

Filing Requirements

Due Date June 1, 2012

Eligible applicants must file the 2011 Property Tax Reimbursement Application (Form PTR-1) on or before June 1, 2012. Applications postmarked on or before the due date are considered to be filed on time. Applications postmarked after the due date are considered to be filed late.

Proof of Age/Disability

Applicants 65 years of age or older must submit proof of age with their applications. Examples of acceptable documentation include copies of the following:

- Birth certificate
- Driver's license
- Church records

Applicants who are not 65 years of age or older, but are receiving Federal Social Security disability benefits, must submit a copy of the Social Security Award Letter indicating that the applicant was receiving benefits. An applicant does not qualify if receiving benefits on behalf of someone else.

Proof of Payment

Applicants are required to submit with their applications proof of the amount of property taxes that were due **and** paid. The Division of Taxation will accept copies of the following:

HOMEOWNERS

1. **Property tax bills** for both 2010 and 2011, along with
2. **Proof of the amount of property taxes paid** which may be either:

- a. Copies of cancelled checks or receipts for both 2010 and 2011 showing the amount of property taxes paid; or
- b. Copies of Form 1098 for both 2010 and 2011 which you received from your mortgage company showing the amount of property taxes which were paid out of your escrow account.

Verification Form. We realize that you may not be able to locate your 2010 and 2011 property tax bills or proof of the amount of taxes paid. For your convenience, we have included a form in this booklet (Form PTR-1A) which you may submit as proof of the amount of property taxes due and paid.

NOTE: If you choose to use Form PTR-1A, you must have Part II completed and certified by your local tax collector as to the amount of property taxes due and paid for both 2010 and 2011. Be sure to enclose the completed verification form with your Form PTR-1 application.

Co-ops and continuing care retirement facilities. Residents of cooperative dwelling units and continuing care retirement facilities must obtain a statement from their management indicating their share of property taxes paid for the residential unit they occupy and submit the statement with Form PTR-1.

Multiple owners (if home is owned by more than one person, other than husband and wife or civil union partners). If title to the property is held by the eligible applicant with others as tenants in common or joint tenants (except in the case of a husband and wife or civil union partners), the applicant is only eligible for the proportionate share of the reimbursement which reflects his or her percentage of ownership. This is true even if the other owner(s) did not reside in the home. The shares of ownership of the property are considered to be held equally by all owners. If the shares of ownership are not equal, the applicant must provide documentation as to the percentage of ownership.

Multiple units (if home consists of more than one unit). If the property consists of more than one unit, the applicant is only eligible for the proportionate share of the reimbursement which

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reflects the percentage of the property used as his or her principal residence.

MOBILE HOME OWNERS

1. **A copy of the contract(s) or agreement(s)** for both 2010 and 2011 from the mobile home park showing the amount of your site fees, **along with**
2. **Proof of the amount of site fees paid** which may be either:
 - a. Copies of cancelled checks or receipts for both 2010 and 2011 showing the amount of site fees paid; or
 - b. A signed statement from the mobile home park management showing the amount of site fees paid for both 2010 and 2011.

Verification Form. In place of 1 and 2 above, mobile home owners may provide a completed Form PTR-1B.

NOTE: If you choose to use Form PTR-1B, you must have Part II completed and certified by the owner or manager of the mobile home park as to the amount of mobile home park site fees due and paid for both 2010 and 2011. Be sure to enclose the completed verification form with your Form PTR-1 application.

Deceased Residents

If a person met all the eligibility requirements for 2010 and 2011, but died before filing an application, Form PTR-1 should be filed by the surviving spouse/civil union partner, executor, or administrator. Print "Deceased" and the date of death above the decedent's name. Indicate on Line 2 the marital status of the applicant(s) on December 31, 2010, and indicate on Line 3 the marital/civil union status of the applicant(s) on December 31, 2011. In the area where you sign the application write "Filing as Surviving Spouse" or "Filing as Surviving Civil Union Partner," if appropriate. A personal representative filing the application must sign in his or her official capacity. Any reimbursement check will be issued to the surviving spouse/civil union partner or estate.

When a spouse/civil union partner dies prior to December 31, the marital/civil union status of the survivor who does not remarry or enter into a new

civil union during that year is "Single." He or she must satisfy all the eligibility requirements (age or disability, income, residency) for that year as a single individual.

Reimbursement Checks

For qualified applicants who apply before May 1, 2012, reimbursement checks will be sent on or before July 15, 2012. Qualified applicants who apply between May 1 and June 1, 2012, will be sent reimbursement checks on or before September 1, 2012.

NOTE: Eligibility requirements, including income limits, and benefits available under this program are subject to change by the State Budget. Check the Division of Taxation's Web site at www.state.nj.us/treasury/taxation/propfrez.shtml or call 1-800-323-4400 for updated information on eligibility and benefit amounts. Eligibility requirements and benefit amounts for 2011 property tax reimbursements will not be finalized until the completion of the State Budget that must be adopted by July 1, 2012.

Under New Jersey law, if you receive a property tax reimbursement that is larger than the amount for which you are eligible, you will be required to repay any excess you received. The amount you owe can be deducted from your property tax reimbursement, income tax refund or credit, or home-
stead benefit before the payment is issued.

Privacy Act Notification

The Federal Privacy Act of 1974 requires an agency requesting information from individuals to inform them why the request is being made and how the information is being used.

Your social security number is used primarily to account for and give credit for tax payments. The Division of Taxation also uses social security numbers in the administration and enforcement of all tax laws for which it is responsible. In addition, the Division of Taxation is required by law to forward an annual list to the Administrative Office of the Courts containing the names, addresses, and social security numbers of individuals who file a New Jersey tax return or property tax benefit application. This list will be used to avoid duplication of names on jury lists.

Completing the Application

Name and Address

Place the peel-off label in the name and address section at the top of the application. You will find your preprinted name and address label inside the insert at the front of this booklet. **Do not use the mailing label if any of the information is inaccurate.** If the information on the preprinted label is incorrect or if you did not receive a preprinted label, print or type your name (last name first), complete address, and zip code in the spaces provided. Be sure to include your spouse's/civil union partner's name if your marital/civil union status as of December 31, 2011, was married/CU couple. Your reimbursement and next year's application will be sent to the address you provide.

If your mailing address is different from the address of the property for which the reimbursement is being claimed, print or type the property address in the space provided on Line 9 of this application.

Social Security Number

If your marital/civil union status as of December 31, 2011, was single, you must enter your social security number in the space provided on the application, one digit in each box (□). Your social security number is not printed on your name and address label. If your status as of December 31, 2011, was married/CU couple, you must report both applicants' numbers in the order in which the names are listed on the application. If you were married or in a civil union but living apart from your spouse/civil union partner, and you did not have access to or receive support from their income, you are considered "Single" for purposes of the property tax reimbursement and you should enter only your social security number on the application.

If you (or your spouse/civil union partner) do not have a social security number, file Form SS-5 with the Social Security Administration to apply for a social security number. If you are not eligible for a social security number, you must file Form W-7 with the Internal Revenue Service to obtain an individual taxpayer identification number (ITIN). If you applied for but have not received an ITIN by the due date, enclose a copy of your Federal Form W-7 application with Form PTR-1.

County/Municipality Code

Enter your four-digit county/municipality code, one digit in each box (□), from the table on page 13. This code identifies the county and municipality of your current residence. The county and municipality codes in these instructions are for Division of Taxation purposes only.

NOTE: If the local name of the place where you live is not listed, enter the code for the municipality where the property taxes were paid on your dwelling. (Go to www.state.nj.us/infobank/locality.htm for a listing of local names in the State and the county and municipality in which they are located.)

Line 1 - Residency Status

Fill in the oval (●) to indicate whether you are claiming the reimbursement as a "Homeowner" or "Mobile Home Owner." Fill in only one oval.

Line 2 - 2010 Marital/Civil Union Status

Indicate your marital/civil union status on December 31, 2010. Fill in only one oval (●). If you were married or in a civil union but living apart from your spouse/civil union partner, and you did not have access to or receive support from their income, you are considered "Single" for purposes of the property tax reimbursement.

Line 3 - 2011 Marital/Civil Union Status

Indicate your marital/civil union status on December 31, 2011. Fill in only one oval (●). If you were married or in a civil union but living apart from your spouse/civil union partner, and you did not have access to or receive support from their income, you are considered "Single" for purposes of the property tax reimbursement.

Line 4 - Age/Disability Status

Fill in the oval (●) at Line 4a to indicate your status as of December 31, 2010, and at Line 4b to indicate your status on December 31, 2011, as follows:

- If you or your spouse/civil union partner were 65 or older on December 31, 2010, or December 31, 2011, fill in the oval to the left of "Age 65 or older."

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- If you and your spouse/civil union partner were under 65, and you (or your spouse/civil union partner) were receiving Federal Social Security disability benefits on December 31, 2010, or December 31, 2011, fill in the oval to the left of "Receiving Federal Social Security Disability Benefits."

If both you and your spouse/civil union partner did not meet the age or disability requirement for both 2010 and 2011, **you are not eligible for the reimbursement and you should not file this application.**

Residency Requirements (Lines 5 and 6)

Line 5. Check "Yes" if you lived in New Jersey continuously since before January 1, 2001, as either a homeowner or a renter. If "No," **you are not eligible for a property tax reimbursement and you should not file this application.**

Line 6. Check "Yes" if you owned and lived in the home for which you are claiming the reimbursement (or leased a site in a mobile home park in New Jersey on which you placed a manufactured or mobile home that you own) continuously since before January 1, 2008. If "No," **you are not eligible for a property tax reimbursement and you should not file this application.**

Important

If you did not satisfy all the requirements at Lines 4, 5, and 6 for BOTH 2010 AND 2011, you are not eligible for the reimbursement. Do not file the application.

Determining Income Eligibility (Lines 7 and 8)

2010 Total Income*

If your total 2010 income was...	Then...
\$80,000 or less	You meet the income eligibility requirement for 2010. Continue completing the application.
Over \$80,000	You are not eligible for the reimbursement and should not file this application.

2011 Total Income*

If your total 2011 income was...	Then...
\$80,000 or less	You meet the income eligibility requirement for 2011. Continue completing the application.
Over \$80,000	You are not eligible for the reimbursement and should not file this application.

* **These income limits apply regardless of your marital/civil union status.** If your status at Line 2 and/or Line 3, Form PTR-1, is married/CU couple, you must report the combined income of both spouses/CU partners for that year.

Review “Completing Income Worksheet Lines a–q” on this page before entering your income amounts on the worksheets. For a list of sources of income that you are not required to take into account to determine income eligibility, see page 2.

Income Worksheet A - 2010

List all the income you received in 2010. Add the amounts on Lines a through q. If your total 2010 income was \$80,000 or less, you meet the income eligibility requirement for 2010. See chart on page 6. If you were married or in a civil union as of December 31, 2010, you must combine your income with your spouse’s/civil union partner’s income when completing the worksheet. If your spouse/civil union partner died during 2010 and your status on December 31, 2010, was “Single,” list only the income you yourself received (do not include your deceased spouse’s/civil union partner’s income). Joint income must be apportioned to reflect the amount you received.

Line 7 - 2010 Total Income

If you meet the income eligibility requirement, enter the amount of your 2010 Total Income from Income Worksheet A, Line r and continue with Income Worksheet B.

Income Worksheet B - 2011

List all the income you received in 2011. Add the amounts on Lines a through q. If your total 2011 income was \$80,000 or less, you meet the income eligibility requirement for 2011. See chart on page 6. If you were married or in a civil union as of December 31, 2011, you must combine your income with your spouse’s/civil union partner’s income when completing the worksheet. If your spouse/civil union partner died during 2011 and your status on December 31, 2011, was “Single,” list only the income you yourself received (do not include your deceased spouse’s/civil union partner’s income). Joint income must be apportioned to reflect the amount you received.

Line 8 - 2011 Total Income

If you meet the income eligibility requirement, enter the amount of your 2011 Total Income from Income Worksheet B, Line r.

Completing Income Worksheet

Lines a–q

With very few exceptions, **ALL INCOME** that you received during the year, including income which you are not required to report on your New Jersey income tax return, must be taken into account to determine eligibility for the property tax reimbursement. In most cases, you must report on your application the total (gross) amount of income you received, whether taxable or nontaxable.

If you have a loss in one category of income, it may be applied against income in the same category. However, if you have a net loss in one category of income, it **cannot** be applied against income or gains in another category. In the case of a net loss in any category, make no entry on that line.

Line A

Enter the total amount of Social Security or Railroad Retirement benefits (including Medicare Part B premiums) from Box 5 of Form SSA-1099 or Form RRB-1099.

Line B

Enter the total amount of pension and annuity payments as shown in box 1, “Gross distributions,” of Form 1099-R.

Do not include income from: a direct rollover to another tax-deferred financial instrument, a tax-free exchange of a policy or contract between two insurance companies, or a conversion from an existing traditional IRA to a Roth IRA.

Line C

Enter the total amount of wages, salaries, tips, etc. you received from all employment both inside and outside New Jersey as shown in Box 1 of Form W-2. Include all payments you received whether in cash, benefits, or property.

Line D

Enter the total amount you received from fees, commissions, bonuses, and any other payments received for services performed both inside and outside New Jersey which are not already listed on line c. Include all payments you received whether in cash, benefits, or property.

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Line E

Enter the total amount of unemployment benefits you received as shown in Box 1 of Form 1099-G.

If you received family leave insurance benefits, enter the total amount shown in Box 1 of the Form 1099-G you received for those payments.

Line F

Enter the total amount of disability benefits you received, including veterans' and black lung benefits.

Line G

Enter the total amount of interest you received from sources both inside and outside of New Jersey. All interest, whether taxable or tax-exempt, must be included. If you incurred a penalty by making a withdrawal from a certificate of deposit or other time-deposit account early, you may subtract this penalty from your total interest.

Line H

Enter the total amount of dividends you received from investments (e.g., from stocks, mutual funds) or other income-producing activities which do not constitute a trade or business. The total amount of dividends received, regardless of where earned, must be reported.

Line I

Enter the total amount of capital gains you received from the sale, exchange, or other disposition of property. This includes all gains or income derived from the sale of real property (e.g., house, condominium unit, parcel of land) and personal property whether tangible (e.g., car, jewelry, furniture) or intangible (e.g., stocks, bonds, mutual funds). All gains, whether taxable or nontaxable, must be reported.

Capital gains on the sale of a principal residence of up to \$250,000 for a single person or up to \$500,000 for a married/civil union couple that are also excluded from income taxation for Federal and New Jersey purposes may be excluded. Capital gains in excess of the allowable exclusion must be reported.

Line J

Enter the net amount (after expenses) of rental income you received.

Line K

Enter the net amount of income (profits) from your business, trade, or profession whether carried on inside or outside of New Jersey. Your share of income from a partnership or S corporation must also be reported.

Line L

Enter the total amount of alimony and separate maintenance payments you received which were required under a decree of divorce/dissolution or separate maintenance. Do not include payments received for child support.

Line M

Enter the total amount you received as an inheritance (whether received in the form of cash or property) except for transfers of property or assets from a deceased spouse/civil union partner to a surviving spouse/civil union partner. You must also report any income you received as a beneficiary of an estate or trust.

Line N

Enter the total amount of income you received from royalties.

Line O

Enter the total amount of gambling and lottery winnings you received, including all New Jersey Lottery winnings.

Line P

Enter the total value of any property or assets you received as a gift or bequest and amounts paid as death benefits. You must also include life insurance proceeds payable by reason of death, except for payments to the spouse/civil union partner of the deceased.

Line Q

Enter the total amount of any other income you received for which a place has not been provided elsewhere on the worksheet. Income from sources both legal and illegal must be included.

Line 9 - Address

Enter the street address and municipality of the New Jersey residence for which you are claiming the reimbursement if it is different from your mailing address.

Homeowners

Verification of 2010 and 2011 Property Taxes

(Use blue or black ink. See instructions for completion on back.)

Part I — To Be Completed by Applicant (Part II to be completed by tax collector)

Social Security # _____ - _____ Spouse's/CU Partner's Social Security # _____ - _____

Name _____
Last Name, First Name, and Initial (Joint filers enter first name and initial of each - Enter spouse's/CU partner's last name ONLY if different)

Address _____
Street City State Zip Code

Block _____ Lot _____ Qualifier _____

	2010	2011
A. Did you own your principal residence with someone who was not your spouse/CU partner?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
B. If yes, indicate the share (percentage) of property that you (and your spouse/CU partner) owned.	[] [] %	[] [] %
C. Does your principal residence have more than one unit?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
D. If yes, indicate the share (percentage) of property used as your principal residence.	[] [] %	[] [] %

Part II — To Be Completed by Tax Collector

2010 Property Taxes

2011 Property Taxes

1. Total Amount Levied by Municipality (before Deductions and/or Credits are subtracted) \$ _____
2. Total 2010 Taxes Paid by Homeowner(s) by 6/1/11 \$ _____
3. Senior Citizen's Deduction \$ _____
4. Veteran's Deduction \$ _____
5. REAP Credit \$ _____
6. Homestead Benefit (Credit) \$ N/A
7. Total Deductions and Credits (Add Lines 2, 3, 4, 5, and 6) \$ _____
If Line 7 is equal to Line 1, complete Line 8
8. Enter amount from Line 7. If applicant answered "Yes" to Questions A and/or C above, the amount on Line 8 must be apportioned. See instructions on back. \$ _____

1. Total Amount Levied by Municipality (before Deductions and/or Credits are subtracted) \$ _____
2. Total 2011 Taxes Paid by Homeowner(s) by 6/1/12 \$ _____
3. Senior Citizen's Deduction \$ _____
4. Veteran's Deduction \$ _____
5. REAP Credit \$ _____
6. Homestead Benefit (Credit) \$ _____
7. Total Deductions and Credits (Add Lines 2, 3, 4, 5, and 6) \$ _____
If Line 7 is equal to Line 1, complete Line 8
8. Enter amount from Line 7. If applicant answered "Yes" to Questions A and/or C above, the amount on Line 8 must be apportioned. See instructions on back. \$ _____

Applicant enters this amount on Line 14, Form PTR-1 ← ↑

Applicant enters this amount on Line 13, Form PTR-1 ← ↑

I certify that I am the local tax collector of _____, where the above property is located. I further certify that the above-stated amounts of property taxes due and paid for calendar years 2010 and 2011 are true and accurate to the best of my knowledge. I have placed my stamp below for verification.

Form PTR-1A – Instructions

Part I – To Be Completed by Applicant

Social Security Number. If your marital/civil union status as of December 31, 2011, was single, enter only your social security number in the space provided on Form PTR-1A. If your status as of December 31, 2011, was married/CU couple, you must report both applicants' numbers in the order in which the names are listed on the application. If you were married or in a civil union but living apart from your spouse/civil union partner, and you did not have access to or receive support from their income, you are considered "Single" for purposes of the property tax reimbursement and you should enter only your social security number on Form PTR-1A.

Name and Address. Print or type your name (last name first) and complete address of the property for which you are claiming the reimbursement in the spaces provided. Also include your spouse's/civil union partner's name if filing jointly.

Block/Lot/Qualifier. Enter the block and lot numbers of the principal residence for which you are claiming the reimbursement in the spaces provided. Include qualifier if applicable. (Only condominiums may have qualifiers assigned to them.)

A. Multiple Owners. Check "Yes" if you owned your principal residence with someone else (other than your spouse/civil union partner) — even if the other owner(s) did not reside in the home. For example, you and your sister own the home you live in. If you (and your spouse/civil union partner) were the sole owner(s), check "No."

B. Percentage of Ownership. If you answered "Yes" at Line A, enter the share (percentage) of the property that you (and your spouse/civil union partner) owned. For example, if you and your spouse/civil union partner own your principal residence equally with your daughter, you and your spouse/civil union partner own one-half of the property and must enter 50% as your share of ownership. The shares of ownership of the property are considered to be held equally by all owners. If the shares of ownership are not equal, you must provide documentation as to the percentage of ownership.

C. Multi-Unit Properties. Check "Yes" if your principal residence consists of more than one unit. For example, you own a property which consists of four residential units and you occupy one of the units as your principal residence. If your principal residence consisted of only one unit, check "No."

NOTE: Residents of condominium complexes, co-ops, and continuing care retirement facilities are not considered to be living in multi-unit dwellings and should check "No."

D. Percentage of Occupancy. If you answered "Yes" at Line C, enter the share (percentage) of the property used as your principal residence. For example, if you and your spouse/civil union partner own a duplex and live in one-half of the property and your daughter lives in the other half, you must enter 50% as your share of occupancy.

Part II – To Be Completed by Tax Collector

Enter the appropriate amounts for calendar years 2010 and 2011 as follows:

Line 1. Enter the amount of property taxes levied by the municipality before any deductions and/or credits are subtracted (e.g., senior citizen's deduction).

Line 2. Enter the total amount of property taxes paid by, or on behalf of, the homeowner(s). Enter only amounts actually due for each year provided 2010 taxes were paid by June 1, 2011, and 2011 taxes were paid by June 1, 2012.

Line 3. Enter the amount of any senior citizen's deduction the homeowner(s) received for each calendar year.

Line 4. Enter the amount of any veteran's deduction the homeowner(s) received for each calendar year.

Line 5. Enter the amount of any Regional Efficiency Aid Program (REAP) credit the homeowner(s) received for each calendar year.

Line 6. Enter the amount of any Homestead Benefit the homeowner(s) received as a credit for each calendar year.

Line 7. Add Lines 2, 3, 4, 5, and 6 and enter the total on Line 7. Compare Lines 1 and 7 for each calendar year.

- If Line 7 is equal to Line 1 for both years, complete the balance of Form PTR-1A.
- If Line 7 is **not** equal to Line 1 for both years, the applicant is not eligible for a property tax reimbursement. **Do not complete the balance of Form PTR-1A.**

Line 8. If the applicant answered "No" to the questions at both Line A and Line C, enter the amount of property taxes from Line 7.

If the applicant answered "Yes" at either Line A or Line C, the amount of property taxes to be entered on Line 8 must be apportioned. If title to the property is held by the eligible applicant with others as tenants in common or joint tenants (except in the case of husband and wife or civil union partners), or if the property consists of more than one unit, the applicant is only eligible for the proportionate share of the reimbursement which reflects the percentage of ownership or the percentage of occupancy.

Multiple Owners. If the applicant answered "Yes" at Part I, Line A, multiply the amount of property taxes on Line 7 by the percentage of ownership shown at Part I, Line B, and enter the result on Line 8.

Multi-Unit Properties. If the applicant answered "Yes" at Part I, Line C, multiply the amount of property taxes on Line 7 by the percentage of occupancy shown at Part I, Line D, and enter the result on Line 8.

If the applicant answered "Yes" to the questions at both Lines A and C in the same year, multiply the amount of property taxes on Line 7 by the percentage of occupancy shown at Part I, Line D, and enter the result on Line 8.

Certification. Complete the certification portion of Form PTR-1A. Sign the certification and place the authorization stamp in the space provided. (Use blue or black ink.)

Form PTR-1B

Mobile Home Owners

Verification of 2010 and 2011 Mobile Home Park Site Fees

(Applicant completes Parts I and III. Mobile home park owner or manager completes Part II. Use blue or black ink. See instructions for completion on back.)

Part I — To Be Completed by Applicant

Social Security # _____ Spouse's/CU Partner's Social Security # _____

Name _____ Last Name, First Name, and Initial (Joint filers enter first name and initial of each - Enter spouse's/CU partner's last name ONLY if different)

Address _____ Street City State Zip Code

Mobile Home Park Site # _____

Table with 2 columns (2010, 2011) and 2 rows (A, B) for occupancy and fee share percentages.

Part II — To Be Completed by Mobile Home Park Owner or Manager

Column A — 2010 Site Fees

(Do not include municipal service fees or other charges)

- 1. Total site fees due for calendar year 2010 under agreement with mobile home park..... \$ _____
2. Total site fees paid by resident(s) for calendar year 2010 only..... \$ _____

If Line 2 is less than Line 1, the applicant is not eligible for a reimbursement. Do not complete the certification.

Column B — 2011 Site Fees

(Do not include municipal service fees or other charges)

- 1. Total site fees due for calendar year 2011 under agreement with mobile home park.....\$ _____
2. Total site fees paid by resident(s) for calendar year 2011 only.....\$ _____

If Line 2 is less than Line 1, the applicant is not eligible for a reimbursement. Do not complete the certification.

I certify that I am the owner or manager of _____, where the above mobile home site is located. I further certify that the above-stated amounts of site fees due and paid for calendar years 2010 and 2011 are true and accurate to the best of my knowledge.

(Name) (Title) (Phone)

Part III — To Be Completed by Applicant (AFTER Part II has been completed by mobile home park owner or manager)

Column A — 2010

- 3. Total site fees paid by all residents living at this address. (Enter amount from Part II, Line 2, Column A)..... \$ _____
4. Share (percentage) of site fees that you (and your spouse/CU partner) paid in 2010. (Enter percentage from Part I, Line B as a decimal. For example, if the share is 50%, enter 0.50. If 100%, enter 1.00).....x _____
5. Total site fees paid by you (and your spouse/CU partner) (Line 3 x Line 4)..... \$ _____
6. Total property taxes paid by you (and your spouse/CU partner) (Line 5 x 0.18). Enter this amount on Line 14, Form PTR-1.....\$ _____

Column B — 2011

- 3. Total site fees paid by all residents living at this address. (Enter amount from Part II, Line 2, Column B)..... \$ _____
4. Share (percentage) of site fees that you (and your spouse/CU partner) paid in 2011. (Enter percentage from Part I, Line B as a decimal. For example, if the share is 50%, enter 0.50. If 100%, enter 1.00).....x _____
5. Total site fees paid by you (and your spouse/CU partner) (Line 3 x Line 4)..... \$ _____
6. Total property taxes paid by you (and your spouse/CU partner) (Line 5 x 0.18). Enter this amount on Line 13, Form PTR-1.....\$ _____

(If you complete this form, be sure to enclose it with your Form PTR-1 application.)

Form PTR-1B – Instructions

Part I – To Be Completed by Applicant

Social Security Number. If your marital/civil union status as of December 31, 2011, was single, you must enter your social security number in the space provided on Form PTR-1B. If your status as of December 31, 2011, was married/CU couple, you must report both applicants' numbers in the order in which the names are listed on the application. If you were married or in a civil union but living apart from your spouse/civil union partner, and you did not have access to or receive support from their income, you are considered "Single" for purposes of the property tax reimbursement and you should enter only your social security number on Form PTR-1B.

Name and Address. Print or type your name (last name first) and complete address of the property for which you are claiming the reimbursement in the spaces provided. Also include your spouse's/civil union partner's name if filing jointly.

Mobile Home Park Site Number. Enter the mobile home park site number of the principal residence for which you are claiming the reimbursement in the space provided.

- A. Multiple Occupants.** Check "Yes" only if you occupied your mobile home with someone else (other than your spouse/civil union partner) and shared mobile home park site fees with them. For example, you live in your mobile home with your sister. If you (and your spouse/civil union partner) were the sole occupant(s), check "No."
- B. Percentage of Site Fees Paid.** Enter the share (percentage) of the site fees that you (and your spouse/civil union partner) paid. For example, if you and your sister live in your mobile home and you both pay one-half of the site fees, you must enter 50% as your share. If you (and your spouse/civil union partner) were the sole occupant(s), enter 100%.

Part II – To Be Completed by Mobile Home Park Owner or Manager

Enter the appropriate amounts for calendar years 2010 and 2011 as follows:

Line 1. Enter the amount of site fees due under the mobile home park agreement entered into with the resident(s).

Line 2. Enter the total amount of mobile home park site fees paid by, or on behalf of, the resident(s). Enter **only** amounts actually due and paid for each calendar year.

Compare Lines 1 and 2 for each calendar year.

- If Line 2 is equal to Line 1 for both years, complete the certification portion of Form PTR-1B.
- If Line 2 is **less than** Line 1 for either or both years, the applicant is not eligible for a property tax reimbursement. **Do not complete the certification portion of Form PTR-1B.**

Certification. Complete the certification portion of Form PTR-1B.

Part III – To Be Completed by Applicant

Line 3 - Total Site Fees Paid. Enter the total site fees paid for each calendar year by all residents who lived in the mobile home for which you are claiming a property tax reimbursement. (Enter amount from Part II, Line 2.)

Line 4 - Percentage of Site Fees Paid. Enter your share (percentage) of site fees paid from Part I, Line B for each calendar year. Enter this number as a decimal. For example, if you lived in your mobile home with your sister and you both paid 50% of the site fees, enter 0.50 on Line 4. If

you and your spouse/civil union partner were the sole occupant(s), enter 1.00.

Line 5 - Total Site Fees Paid by Applicant. Multiply the amount on Line 3 by the decimal on Line 4.

Line 6 - Total Property Taxes Paid by Applicant. Multiply the amount of site fees on Line 5 by 18% (0.18) and enter the result in the box at Line 6.

Line 10 - Block and Lot Numbers

Homeowners enter the Block and Lot Numbers of the residence for which the reimbursement is being claimed. (If a condominium, also include qualifier.) You may obtain this information from your current property tax bill or from your local tax assessor. **(Mobile Home Owners will not have a block or lot number.)**

When you enter the Block and Lot Numbers on your application, treat the space between the fifth and sixth boxes as a decimal point and enter your numbers accordingly (e.g., if the Block Number is 35.6, enter "35" in the boxes immediately to the left of the space, and enter "6" in the box immediately to the right of the space.

Line 11a - Multiple Owners

Homeowners. Check "Yes" only if you owned your principal residence with someone else (other than your spouse/civil union partner) — even if the other owner(s) did not reside in the home. For example, you and your sister own the home you live in. If you (and your spouse/civil union partner) were the sole owner(s), check "No."

Mobile Home Owners. If you occupied your mobile home with someone other than your spouse/civil union partner and shared site fees with them, check "Yes." If you (and your spouse/civil union partner) were the sole occupant(s), check "No."

Line 11b - Percentage of Ownership

Homeowners. If you answered "Yes" at Line 11a, enter the share (percentage) of the property owned by you (and your spouse/civil union partner). For example, if you and your spouse/civil union partner own your principal residence equally with your daughter, you and your spouse/civil union partner own one-half of the property and must enter 50% on Line 11b of your application. If your daughter is also eligible, she must file a separate property tax reimbursement application.

Mobile Home Owners. If you answered "Yes" at Line 11a, enter the share (percentage) of site fees that you (and your spouse/civil union partner) paid.

Line 12a - Multi-Unit Properties

Check "Yes" if your principal residence consisted of more than one unit. For example, you own a property which consists of four residential units

and you occupy one of the units as your principal residence. If your principal residence consisted of only one unit, check "No."

NOTE: Residents of condominium complexes, co-ops, and continuing care retirement facilities are not considered to be living in multi-unit dwellings and should check "No."

Line 12b - Percentage of Occupancy

If you answered "Yes" at Line 12a, enter the share (percentage) of the property that you (and your spouse/civil union partner) used as your principal residence. For example, if you and your spouse/civil union partner own a duplex and live in one-half of the property and your daughter lives in the other half, you must enter 50% on Line 12b.

2011 and 2010 Property Taxes (Lines 13 and 14)**HOMEOWNERS**

Enter your total property taxes due and paid on your principal residence in New Jersey for 2011 on Line 13, and for 2010 on Line 14. (If you received a senior citizen's deduction, veteran's deduction, Regional Efficiency Aid Program (REAP) credit, and/or a homestead benefit credit for 2010 or 2011, enter the amount of property taxes actually due and paid before the deduction(s) and/or credit were subtracted.) *If you enclose Form PTR-1A, you must enter the property tax amounts for 2010 and 2011 from Part II, Line 8.*

Enter dollars and cents, one digit in each box (). Do not use dollar signs or dashes. If you did not pay the full amount of 2011 property taxes due by June 1, 2012, or if you did not pay the full amount of 2010 property taxes due by June 1, 2011, you are not eligible for the reimbursement.

NOTE:

- **If you (or your spouse/civil union partner) are a totally and permanently disabled veteran who received a 100% exemption from local property taxes in 2010 or 2011, you are not eligible for a property tax reimbursement, even if a portion of the dwelling was**

2011 Form PTR-1 Instructions

rented to a tenant and property taxes were paid on the rented portion.

- **If you made P.I.L.O.T. (Payments-in-Lieu-of-Tax) payments to your municipality during 2010 or 2011, these payments are not considered property taxes for purposes of the property tax reimbursement.**

Residents of cooperative dwelling units and continuing care retirement facilities must obtain a statement from their management indicating their share of property taxes paid for the residential unit they occupy.

Multiple Owners. If you owned your home with someone other than your spouse/civil union partner, enter for each year the proportionate share of the property taxes for your percentage of ownership listed at Line 11b. The shares of ownership of the property are considered to be held equally by all owners. If the shares of ownership are not equal, enclose a copy of your deed or other documentation with your application showing your percentage of ownership. For example, you and your sister (who lives in another state) are co-owners of a home on which you pay all the property taxes. If the 2011 property taxes totaled \$6,000 and the 2010 property taxes totaled \$5,000, you must indicate at Line 11b that you owned 50% of the property, and you must enter \$3,000 ($\$6,000 \times 50\%$) on Line 13 and \$2,500 ($\$5,000 \times 50\%$) on Line 14. You are only eligible for a proportionate share of the reimbursement based on your percentage of ownership in the property. Your sister is not eligible for a reimbursement for this home because she does not live there.

Multiple Units. If your home consisted of more than one unit, enter for each year the proportionate share of the property taxes for the unit you occupied as your principal residence. For example, if the 2011 property taxes for your four-unit property totaled \$4,000 and the 2010 property taxes totaled \$3,800 and you indicated at Line 12b that you occupied 25% of the property (one unit), you must enter \$1,000 ($\$4,000 \times 25\%$) on Line 13 and \$950 ($\$3,800 \times 25\%$) on Line 14. You are only eligible for a proportionate share of the reimbursement based on the portion of the property that you occupied as your principal residence, even if you paid all of the property taxes.

Multi-Unit Property With Multiple Owners. If you answered "Yes" at both Lines 11a and 12a for 2010 or 2011, use the percentage of occupancy on Line 12b to calculate your proportionate share of property taxes.

MOBILE HOME OWNERS

Enter your property taxes due and paid on your principal residence in New Jersey for 2011 on Line 13, and for 2010 on Line 14. (For mobile home owners, property taxes are 18% of the annual site fees due and paid to the owner of the mobile home park.) If you lived with someone (other than your spouse/civil union partner) and shared the site fees with them, use the percentage entered on Line 11b to calculate the proportionate share of the site fees paid by you (and your spouse/civil union partner). Multiply the amount of site fees for each year by 18% (0.18) and enter the result in the boxes at Lines 13 and 14. *If you enclose Form PTR-1B, you must enter on Lines 13 and 14 the property tax amounts for 2010 and 2011 from Part III, Line 6.*

Enter dollars and cents, one digit in each box (□). Do not use dollar signs or dashes. If you did not pay the full amount of site fees due for 2011 by December 31, 2011, or the full amount of site fees due for 2010 by December 31, 2010, you are not eligible for the reimbursement.

Important

You must enclose verification of 2010 and 2011 property taxes (or mobile home park site fees) due and paid with Form PTR-1. See page 3 for acceptable forms of proof.

Line 15 - Reimbursement Amount

Subtract Line 14 from Line 13 and enter the result on Line 15. Enter dollars and cents, one digit in each box (□). Do not use dollar signs or dashes. This is the amount of your 2011 property tax reimbursement.

If the amount on Line 15 is zero or less, **you are not eligible for a property tax reimbursement and you should not file this application.**

The total amount of all property tax relief benefits you receive for 2011 (property tax reimbursement, homestead benefit, property tax deduction for senior citizens/disabled persons, and property tax deduction for veterans) cannot exceed the total amount of property taxes or rent/site fees constituting property taxes paid for 2011 on your principal residence in New Jersey. (For this purpose, 18% of rent/site fees paid during the year is considered property taxes.) This limitation may affect the amount of your property tax reimbursement.

NOTE: Eligibility requirements, including income limits, and benefits available under this program are subject to change by the State Budget. Check the Division of Taxation's Web site at www.state.nj.us/treasury/taxation/propfrez.shtml or call 1-800-323-4400 for updated information on eligibility and benefit amounts. Eligibility requirements and benefit amounts for 2011 property tax reimbursements will not be finalized until the completion of the State Budget that must be adopted by July 1, 2012.

Under New Jersey law, if you receive a property tax reimbursement that is larger than the amount for which you are eligible, you will be required to repay any excess you received. The amount you owe can be deducted from your property tax reimbursement, income tax refund or credit, or homestead benefit before the payment is issued.

Signatures

Sign and date your Property Tax Reimbursement Application in ink. If your 2011 marital/civil union status is married/CU couple, both of you must sign the application. The signatures on the application you file must be original; photocopied signatures are not acceptable.

Tax Preparers. Anyone who prepares an application for a fee must sign the application 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 application or provide a tax identification number may incur a \$25 penalty for each omission. Someone who prepares your application but does not charge you should not sign your application.

Where to Send Your Application

When you have completed and signed your application, use the envelope provided in the booklet to mail the application and supporting documentation to:

NJ Division of Taxation
Revenue Processing Center
Property Tax Reimbursement
PO Box 635
Trenton, NJ 08646-0635

For information or help in completing your application, call the Property Tax Reimbursement Hotline at 1-800-882-6597 to speak to a Division of Taxation representative. Representatives are available Monday through Friday, 8:30 a.m. to 4:30 p.m. (except holidays).

Important Points to Remember

1. Complete the entire application. Provide full information for both **2010** and **2011**.
2. You must meet the eligibility requirements for both **2010** and **2011**.
3. Enclose copies of your **2010** and **2011** property tax bills or annual mobile home park site fees and proof of payment. Also enclose proof of age or disability (see instructions).
4. File your application on or before June 1, 2012.
5. If you meet the eligibility requirements for both **2010** and **2011**, you **must** file this application in order to use the amount of your **2010** property taxes to calculate your reimbursement in future years.

Caution!!!

This is not an application for a homestead benefit. You must file a separate application to apply for a homestead benefit.

2011 County/Municipality Codes

Enter the appropriate four-digit number in the boxes below the social security number boxes on Form PTR-1. These codes are for Division of Taxation purposes only. If the place where you live is not listed, see instructions on page 5.

Municipality	Code	Municipality	Code	Municipality	Code
ATLANTIC COUNTY		Hasbrouck Heights Bor.	0225	Bordentown Township	0304
Absecon City	0101	Haworth Borough	0226	Burlington City	0305
Atlantic City	0102	Hillsdale Borough	0227	Burlington Township	0306
Brigantine City	0103	Ho Ho Kus Borough	0228	Chesterfield Township	0307
Buena Borough	0104	Leonia Borough	0229	Cinnaminson Township	0308
Buena Vista Township	0105	Little Ferry Borough	0230	Delanco Township	0309
Corbin City	0106	Lodi Borough	0231	Delran Township	0310
Egg Harbor City	0107	Lyndhurst Township	0232	Eastampton Township	0311
Egg Harbor Township	0108	Mahwah Township	0233	Edgewater Park Township	0312
Estell Manor City	0109	Maywood Borough	0234	Evesham Township	0313
Folsom Borough	0110	Midland Park Borough	0235	Fieldsboro Borough	0314
Galloway Township	0111	Montvale Borough	0236	Florence Township	0315
Hamilton Township	0112	Moonachie Borough	0237	Hainesport Township	0316
Hammonton Town	0113	New Milford Borough	0238	Lumberton Township	0317
Linwood City	0114	North Arlington Borough	0239	Mansfield Township	0318
Longport Borough	0115	Northvale Borough	0240	Maple Shade Township	0319
Margate City	0116	Norwood Borough	0241	Medford Township	0320
Mullica Township	0117	Oakland Borough	0242	Medford Lakes Borough	0321
Northfield City	0118	Old Tappan Borough	0243	Moorestown Township	0322
Pleasantville City	0119	Oradell Borough	0244	Mount Holly Township	0323
Port Republic City	0120	Palisades Park Borough	0245	Mount Laurel Township	0324
Somers Point City	0121	Paramus Borough	0246	New Hanover Township	0325
Ventnor City	0122	Park Ridge Borough	0247	North Hanover Township	0326
Weymouth Township	0123	Ramsey Borough	0248	Palmyra Borough	0327
BERGEN COUNTY		Ridgefield Borough	0249	Pemberton Borough	0328
Allendale Borough	0201	Ridgefield Park Village	0250	Pemberton Township	0329
Alpine Borough	0202	Ridgewood Village	0251	Riverside Township	0330
Bergenfield Borough	0203	River Edge Borough	0252	Riverton Borough	0331
Bogota Borough	0204	River Vale Township	0253	Shamong Township	0332
Carlstadt Borough	0205	Rochelle Park Township	0254	Southampton Township	0333
Cliffside Park Borough	0206	Rockleigh Borough	0255	Springfield Township	0334
Closter Borough	0207	Rutherford Borough	0256	Tabernacle Township	0335
Cresskill Borough	0208	Saddle Brook Township	0257	Washington Township	0336
Demarest Borough	0209	Saddle River Borough	0258	Westampton Township	0337
Dumont Borough	0210	South Hackensack Twp.	0259	Willingboro Township	0338
East Rutherford Borough	0212	Teaneck Township	0260	Woodland Township	0339
Edgewater Borough	0213	Tenaflly Borough	0261	Wrightstown Borough	0340
Elmwood Park Borough	0211	Teterboro Borough	0262	CAMDEN COUNTY	
Emerson Borough	0214	Upper Saddle River Bor.	0263	Audubon Borough	0401
Englewood City	0215	Waldwick Borough	0264	Audubon Park Borough	0402
Englewood Cliffs Boro	0216	Wallington Borough	0265	Barrington Borough	0403
Fair Lawn Borough	0217	Washington Township	0266	Bellmawr Borough	0404
Fairview Borough	0218	Westwood Borough	0267	Berlin Borough	0405
Fort Lee Borough	0219	Woodcliff Lake Borough	0268	Berlin Township	0406
Franklin Lakes Borough	0220	Wood-Ridge Borough	0269	Brooklawn Borough	0407
Garfield City	0221	Wyckoff Township	0270	Camden City	0408
Glen Rock Borough	0222	BURLINGTON COUNTY		Cherry Hill Township	0409
Hackensack City	0223	Bass River Township	0301	Chesilhurst Borough	0410
Harrington Park Borough	0224	Beverly City	0302		
		Bordentown City	0303		

2011 County/Municipality Codes

Enter the appropriate four-digit number in the boxes below the social security number boxes on Form PTR-1. These codes are for Division of Taxation purposes only. If the place where you live is not listed, see instructions on page 5.

Municipality	Code	Municipality	Code	Municipality	Code
Clementon Borough	0411	Fairfield Township	0605	South Harrison Township	0816
Collingswood Borough	0412	Greenwich Township	0606	Swedesboro Borough	0817
Gibbsboro Borough	0413	Hopewell Township	0607	Washington Township	0818
Gloucester City	0414	Lawrence Township	0608	Wenonah Borough	0819
Gloucester Township	0415	Maurice River Township	0609	West Deptford Township	0820
Haddon Township	0416	Millville City	0610	Westville Borough	0821
Haddonfield Borough	0417	Shiloh Borough	0611	Woodbury City	0822
Haddon Heights Borough	0418	Stow Creek Township	0612	Woodbury Heights Bor.	0823
Hi-Nella Borough	0419	Upper Deerfield Twp.	0613	Woolwich Township	0824
Laurel Springs Borough	0420	Vineland City	0614		
Lawnside Borough	0421			HUDSON COUNTY	
Lindenwold Borough	0422	ESSEX COUNTY		Bayonne City	0901
Magnolia Borough	0423	Belleville Township	0701	East Newark Borough	0902
Merchantville Borough	0424	Bloomfield Township	0702	Guttenberg Town	0903
Mount Ephraim Borough	0425	Caldwell Borough Twp.	0703	Harrison Town	0904
Oaklyn Borough	0426	Cedar Grove Township	0704	Hoboken City	0905
Pennsauken Township	0427	East Orange City	0705	Jersey City	0906
Pine Hill Borough	0428	Essex Fells Twp.	0706	Kearny Town	0907
Pine Valley Borough	0429	Fairfield Township	0707	North Bergen Township	0908
Runnemede Borough	0430	Glen Ridge Borough Twp.	0708	Secaucus Town	0909
Somerdale Borough	0431	Irvington Township	0709	Union City	0910
Stratford Borough	0432	Livingston Township	0710	Weehawken Township	0911
Tavistock Borough	0433	Maplewood Township	0711	West New York Town	0912
Voorhees Township	0434	Millburn Township	0712		
Waterford Township	0435	Montclair Township	0713	HUNTERDON COUNTY	
Winslow Township	0436	Newark City	0714	Alexandria Township	1001
Woodlynne Borough	0437	North Caldwell Borough	0715	Bethlehem Township	1002
		Nutley Township	0716	Bloomsbury Borough	1003
CAPE MAY COUNTY		Orange City	0717	Califon Borough	1004
Avalon Borough	0501	Roseland Borough	0718	Clinton Town	1005
Cape May City	0502	South Orange Village Twp.	0719	Clinton Township	1006
Cape May Point Borough	0503	Verona Township	0720	Delaware Township	1007
Dennis Township	0504	West Caldwell Township	0721	East Amwell Township	1008
Lower Township	0505	West Orange Township	0722	Flemington Borough	1009
Middle Township	0506			Franklin Township	1010
North Wildwood City	0507	GLOUCESTER COUNTY		Frenchtown Borough	1011
Ocean City	0508	Clayton Borough	0801	Glen Gardner Borough	1012
Sea Isle City	0509	Deptford Township	0802	Hampton Borough	1013
Stone Harbor Borough	0510	East Greenwich Township	0803	High Bridge Borough	1014
Upper Township	0511	Elk Township	0804	Holland Township	1015
West Cape May Borough	0512	Franklin Township	0805	Kingwood Township	1016
West Wildwood Borough	0513	Glassboro Borough	0806	Lambertville City	1017
Wildwood City	0514	Greenwich Township	0807	Lebanon Borough	1018
Wildwood Crest Borough	0515	Harrison Township	0808	Lebanon Township	1019
Woodbine Borough	0516	Logan Township	0809	Milford Borough	1020
		Mantua Township	0810	Raritan Township	1021
CUMBERLAND COUNTY		Monroe Township	0811	Readington Township	1022
Bridgeton City	0601	National Park Borough	0812	Stockton Borough	1023
Commercial Township	0602	Newfield Borough	0813	Tewksbury Township	1024
Deerfield Township	0603	Paulsboro Borough	0814	Union Township	1025
Downe Township	0604	Pitman Borough	0815	West Amwell Township	1026

2011 County/Municipality Codes

Enter the appropriate four-digit number in the boxes below the social security number boxes on Form PTR-1. These codes are for Division of Taxation purposes only. If the place where you live is not listed, see instructions on page 5.

Municipality	Code	Municipality	Code	Municipality	Code
MERCER COUNTY					
East Windsor Township	1101	Brielle Borough	1309	Chatham Township	1405
Ewing Township	1102	Colts Neck Township	1310	Chester Borough	1406
Hamilton Township	1103	Deal Borough	1311	Chester Township	1407
Hightstown Borough	1104	Eatontown Borough	1312	Denville Township	1408
Hopewell Borough	1105	Englishtown Borough	1313	Dover Town	1409
Hopewell Township	1106	Fair Haven Borough	1314	East Hanover Township	1410
Lawrence Township	1107	Farmingdale Borough	1315	Florham Park Borough	1411
Pennington Borough	1108	Freehold Borough	1316	Hanover Township	1412
Princeton Borough	1109	Freehold Township	1317	Harding Township	1413
Princeton Township	1110	Hazlet Township	1318	Jefferson Township	1414
Robbinsville Township	1112	Highlands Borough	1319	Kinnelon Borough	1415
Trenton City	1111	Holmdel Township	1320	Lincoln Park Borough	1416
West Windsor Township	1113	Howell Township	1321	Long Hill Township	1430
MIDDLESEX COUNTY					
Carteret Borough	1201	Interlaken Borough	1322	Madison Borough	1417
Cranbury Township	1202	Keansburg Borough	1323	Mendham Borough	1418
Dunellen Borough	1203	Keyport Borough	1324	Mendham Township	1419
East Brunswick Township	1204	Lake Como Borough	1346	Mine Hill Township	1420
Edison Township	1205	Little Silver Borough	1325	Montville Township	1421
Helmetta Borough	1206	Loch Arbour Village	1326	Morris Plains Borough	1423
Highland Park Borough	1207	Long Branch City	1327	Morris Township	1422
Jamesburg Borough	1208	Manalapan Township	1328	Morristown Town	1424
Metuchen Borough	1209	Manasquan Borough	1329	Mountain Lakes Borough	1425
Middlesex Borough	1210	Marlboro Township	1330	Mt. Arlington Borough	1426
Milltown Borough	1211	Matawan Borough	1331	Mt. Olive Township	1427
Monroe Township	1212	Middletown Township	1332	Netcong Borough	1428
New Brunswick City	1213	Millstone Township	1333	Parsippany-Troy Hills Twp.	1429
North Brunswick Twp.	1214	Monmouth Beach Borough	1334	Pequannock Township	1431
Old Bridge Township	1215	Neptune City Borough	1336	Randolph Township	1432
Perth Amboy City	1216	Neptune Township	1335	Riverdale Borough	1433
Piscataway Township	1217	Ocean Township	1337	Rockaway Borough	1434
Plainsboro Township	1218	Oceanport Borough	1338	Rockaway Township	1435
Sayreville Borough	1219	Red Bank Borough	1339	Roxbury Township	1436
South Amboy City	1220	Roosevelt Borough	1340	Victory Gardens Borough	1437
South Brunswick Twp.	1221	Rumson Borough	1341	Washington Township	1438
South Plainfield Bor.	1222	Sea Bright Borough	1342	Wharton Borough	1439
South River Borough	1223	Sea Girt Borough	1343	OCEAN COUNTY	
Spotswood Borough	1224	Shrewsbury Borough	1344	Barneget Township	1501
Woodbridge Township	1225	Shrewsbury Township	1345	Barneget Light Borough	1502
MONMOUTH COUNTY					
Aberdeen Township	1301	Spring Lake Borough	1347	Bay Head Borough	1503
Allenhurst Borough	1302	Spring Lake Heights Bor.	1348	Beach Haven Borough	1504
Allentown Borough	1303	Tinton Falls Borough	1349	Beachwood Borough	1505
Asbury Park City	1304	Union Beach Borough	1350	Berkeley Township	1506
Atlantic Highlands Bor.	1305	Upper Freehold Township	1351	Brick Township	1507
Avon-by-the-Sea Bor.	1306	Wall Township	1352	Eagleswood Township	1509
Belmar Borough	1307	West Long Branch Boro	1353	Harvey Cedars Borough	1510
Bradley Beach Borough	1308	MORRIS COUNTY		Island Heights Borough	1511
		Boonton Town	1401	Jackson Township	1512
		Boonton Township	1402	Lacey Township	1513
		Butler Borough	1403	Lakehurst Borough	1514
		Chatham Borough	1404	Lakewood Township	1515

2011 County/Municipality Codes

Enter the appropriate four-digit number in the boxes below the social security number boxes on Form PTR-1. These codes are for Division of Taxation purposes only. If the place where you live is not listed, see instructions on page 5.

Municipality	Code	Municipality	Code	Municipality	Code
Lavallette Borough	1516	Quinton Township	1712	Vernon Township	1922
Little Egg Harbor Twp.	1517	Salem City	1713	Walpack Township	1923
Long Beach Township	1518	Upper Pittsgrove Twp.	1714	Wantage Township	1924
Manchester Township	1519	Woodstown Borough	1715		
Mantoloking Borough	1520			UNION COUNTY	
Ocean Gate Borough	1522	SOMERSET COUNTY		Berkeley Heights Twp.	2001
Ocean Township	1521	Bedminster Township	1801	Clark Township	2002
Pine Beach Borough	1523	Bernards Township	1802	Cranford Township	2003
Plumsted Township	1524	Bernardsville Borough	1803	Elizabeth City	2004
Point Pleasant Borough	1525	Bound Brook Borough	1804	Fanwood Borough	2005
Pt. Pleasant Beach Bor.	1526	Branchburg Township	1805	Garwood Borough	2006
Seaside Heights Borough	1527	Bridgewater Township	1806	Hillside Township	2007
Seaside Park Borough	1528	Far Hills Borough	1807	Kenilworth Borough	2008
Ship Bottom Borough	1529	Franklin Township	1808	Linden City	2009
South Toms River Bor.	1530	Green Brook Township	1809	Mountainside Borough	2010
Stafford Township	1531	Hillsborough Township	1810	New Providence Borough	2011
Surf City Borough	1532	Manville Borough	1811	Plainfield City	2012
Toms River Township	1508	Millstone Borough	1812	Rahway City	2013
Tuckerton Borough	1533	Montgomery Township	1813	Roselle Borough	2014
		North Plainfield Borough	1814	Roselle Park Borough	2015
PASSAIC COUNTY		Peapack & Gladstone Bor.	1815	Scotch Plains Township	2016
Bloomington Borough	1601	Raritan Borough	1816	Springfield Township	2017
Clifton City	1602	Rocky Hill Borough	1817	Summit City	2018
Haledon Borough	1603	Somerville Borough	1818	Union Township	2019
Hawthorne Borough	1604	South Bound Brook Bor.	1819	Westfield Town	2020
Little Falls Township	1605	Warren Township	1820	Winfield Township	2021
North Haledon Borough	1606	Watchung Borough	1821		
Passaic City	1607			WARREN COUNTY	
Paterson City	1608	SUSSEX COUNTY		Allamuchy Township	2101
Pompton Lakes Borough	1609	Andover Borough	1901	Alpha Borough	2102
Prospect Park Borough	1610	Andover Township	1902	Belvidere Town	2103
Ringwood Borough	1611	Branchville Borough	1903	Blairstown Township	2104
Totowa Borough	1612	Byram Township	1904	Franklin Township	2105
Wanaque Borough	1613	Frankford Township	1905	Frelinghuysen Township	2106
Wayne Township	1614	Franklin Borough	1906	Greenwich Township	2107
West Milford Township	1615	Fredon Township	1907	Hackettstown Town	2108
Woodland Park Borough	1616	Green Township	1908	Hardwick Township	2109
		Hamburg Borough	1909	Harmony Township	2110
SALEM COUNTY		Hampton Township	1910	Hope Township	2111
Alloway Township	1701	Hardyston Township	1911	Independence Township	2112
Carneys Point Township	1702	Hopatcong Borough	1912	Knowlton Township	2113
Elmer Borough	1703	Lafayette Township	1913	Liberty Township	2114
Elsinboro Township	1704	Montague Township	1914	Lopatcong Township	2115
Lower Alloways Crk. Twp.	1705	Newton Town	1915	Mansfield Township	2116
Mannington Township	1706	Ogdensburg Borough	1916	Oxford Township	2117
Oldmans Township	1707	Sandyston Township	1917	Phillipsburg Town	2119
Penns Grove Borough	1708	Sparta Township	1918	Pohatcong Township	2120
Pennsville Township	1709	Stanhope Borough	1919	Washington Borough	2121
Pilesgrove Township	1710	Stillwater Township	1920	Washington Township	2122
Pittsgrove Township	1711	Sussex Borough	1921	White Township	2123