

Sample Notice Language - 1

Taxpayer Name:

We **reduced the Property Tax Deduction** on line 38 of your 2017 New Jersey Income Tax return to **\$X,XXX.XX** because:

- Local property tax records show you paid less taxes than the amount you claimed; and/or
- Your 2017 Homestead Benefit application shows that you owned the home with someone else, or your home has more than one living unit.

Therefore, **you owe \$XX.XX.**

For **information** on how to calculate a property tax deduction or **for help** with how to respond **if you disagree**, visit www.nj.gov/treasury/apps/ptd/.

Pay the amount due within **30 days** of the date on this notice. Mail your check **payable to New Jersey Division of Taxation** using the voucher below and the enclosed return envelope. You may also **pay online**: www.state.nj.us/treasury/taxation/payments-notices.shtml.

Questions?

- Online: www.njtaxation.org;
- In person: Visit our website and select *Contact Us* for office locations;
- By phone: (609) 943-5000.

Sample Notice Language - 2

Taxpayer Name:

We **reduced the Property Tax Deduction** on line 38 of your 2017 New Jersey Income Tax return to **\$X,XXX.XX** so it matches the base year property tax reported on your 2017 Senior Freeze (Property Tax Reimbursement) application.

You may only deduct your *base year* property tax amount on your return. The base year is the tax year used to determine the first reimbursement that you ever received under the Senior Freeze.

Therefore, **you owe \$XX.XX.**

Pay the amount due within **30 days** of the date on this notice. Mail your check **payable to New Jersey Division of Taxation** using the voucher below and the enclosed return envelope. Or, you may **pay online:** www.state.nj.us/treasury/taxation/payments-notices.shtml.

If you disagree:

Prove that you paid more property taxes in your base year by sending us documents, such as:

- A copy of the final property tax bill or a notice of assessment for your base year; **and**
- Proof of payment (such as cancelled checks, cash receipts, or Form 1098 from your mortgage company).

Submit your proof:

Online: www.state.nj.us/treasury/taxation/NJONRS.shtml and select notice code PTD; or

By mail: Tear off the voucher below and enclose it with your proof of payment in the return envelope.

For questions and eligibility information:

- Online: www.njtaxation.org;
- In person: Visit our website and select *Contact Us* for office locations;
- By phone: (609) 943-5000.