

Homeowners

New for 2004

Beginning with tax year 2004, homeowners will not use the application in this booklet to apply for the FAIR rebate. Instead applications will be mailed to homeowners after the end of the income tax filing season in April, and they will apply for their rebates either online or by phone. Residents who owned, occupied, and paid property taxes on a home in New Jersey that was their principal residence on October 1, 2004, and whose 2004 gross income was \$200,000 or less, are eligible.

Rebate Calculations for Tenants

For tax year 2004, FAIR rebates for tenants will be calculated as shown on the following chart.

Tenants Age 65 or Over and/or Totally and Permanently Disabled

if your filing status is:	and your gross income is:		your rebate amount will be:
	over	but not over	
Married, Filing Joint Return or Head of Household or Qualifying Widow(er) or Married Filing Separate Return (Same Residence)*	\$ 0	\$ 70,000	Equal to the amount by which rent constituting property taxes paid exceeds 5% of gross income, plus \$50. The maximum rebate is \$825. The minimum is \$150.
	70,000	100,000	\$150
	100,000		0 (not eligible)
Single or Married, Filing Separate Return (Separate Residence)	\$ 0	\$ 35,000	Equal to the amount by which rent constituting property taxes paid exceeds 5% of gross income, plus \$50. The maximum rebate is \$825. The minimum is \$150.
	35,000	100,000	\$150
	100,000		0 (not eligible)

Tenants Under Age 65 and Not Totally and Permanently Disabled

if your filing status is:	and your gross income is:		your rebate amount will be:
	over	but not over	
All Filing Statuses*	\$ 0	\$ 100,000	\$150
	100,000		0 (not eligible)

*Taxpayers who are married, filing separately and maintain the same residence must combine their incomes when applying for the rebate. Each spouse is then eligible to receive one-half the calculated rebate.

Tenant Eligibility

New for 2004

To be eligible for a New Jersey FAIR rebate as a tenant:

- ♦ You must have rented and occupied a home in New Jersey that was your principal residence on **October 1, 2004**; and
- ♦ Your gross income for the entire year must have been \$100,000 or less (see

Note under Line 11, Total Gross Income, on page 53); and

- ♦ Your principal residence must be subject to local property taxes, and property taxes must have been paid on that residence through rent; and
- ♦ Your dwelling unit must contain its own separate kitchen and bath facilities; and


- ♦ If you are filing Form NJ-1040, you must file the FAIR Rebate Application (Form TR-1040) **and** the NJ-1040 by **April 15, 2005**, or if you are filing the NJ-1040 under an extension, by the extended due date. If you are filing **only** Form TR-1040, see “Rebate Only Filers” below.

Rebate Only Filers. A tenant who is not required to file a New Jersey income tax return (because of income below the

continued

minimum filing threshold) and meets the qualifications for a FAIR rebate **may file only Form TR-1040 to claim a rebate. It is not necessary to file the NJ-1040 along with the FAIR rebate application.** These residents have until January 17, 2006, to file Form TR-1040.

Part-Year Residents. A part-year resident who rented a principal residence on October 1, 2004, and meets all the eligibility requirements qualifies for a FAIR tenant rebate. Part-year residents must enter their full-year income from all sources on Line 9 of Form TR-1040.

TAX TIP  **Married, Filing Separate Return.** If you file married, filing separate return and maintain the same principal residence as your spouse, you must combine your gross income with your spouse's gross income. Neither you nor your spouse can receive more than one-half of the rebate that you would receive if you filed a joint return. Both you and your spouse must file Form TR-1040 to be eligible to receive up to one-half of the rebate.

Principal Residence. A principal residence means a homestead, actually and continually occupied as your permanent residence. No rebate will be granted for a vacation home or a "second home."

Mobile Homes. If you own a mobile home which is located in a mobile home park, you are considered a tenant for purposes of applying for the rebate. For more information on mobile homes, contact the Division's Customer Service Center.

Identification Section

Name and Address

Rebate Only Filers. If you are filing only the FAIR rebate application as a tenant, place the peel-off label from the front of this booklet in the name and address section at the top of the application. **Do not use the label if any of the information is incorrect.** If your label contains inaccurate information or you do not have a label, print or type your name

2004 FAIR Rebate Application

Tax-Exempt, Subsidized, and Campus Housing

One of the qualifications for the New Jersey FAIR rebate is that property taxes be paid on the applicant's principal residence, either directly or through rent. Thus, tenants living in dwellings which are not subject to local property taxes are not eligible for the rebate. This includes tenants living in tax-exempt housing or other dwellings owned by State, County, Municipal, or Federal government; students living in on-campus apartments at State colleges and universities; and tenants living in dwellings owned by religious, charitable, or other nonprofit organizations (including on-campus apartments at private nonprofit colleges and universities), if the property is exempt from local property taxes.

Do not complete the FAIR Rebate Application (Form TR-1040) if the dwelling you rent is not subject to local property taxes; you do not qualify for a rebate. If you are not sure whether the dwelling you rent is subject to local property taxes, contact your municipal tax assessor for information. The Division of Taxation audits returns to ensure that only qualified applicants receive rebates.

(last name first), complete address and zip code in the spaces provided. Also include your spouse's name if filing jointly.

Income Tax With Rebate Filers. If you are filing Form TR-1040 with your Form NJ-1040, it is necessary to complete only the name and social security number portion of the identification section of Form TR-1040.

If your address has changed, complete the address portion of the identification section.

Social Security Number

Your social security number(s) is not printed on your name and address label. **You must enter your social security number(s)** in the space provided on the return, one digit in each box. If your filing status is married, filing joint return, remember to report both spouses' numbers in the order in which the names are listed on the return.

If you (or your spouse) do not have a social security number, see "Social Security Number" on page 23 for more information.

County/Municipality Code

Check the county/municipality code on your label (see example). Do not use the label if any of the information is incorrect. If your label contains inaccurate information or you do not have a label, or

you used the label on your tax return, enter your four-digit code, one digit in each box, from the table on page 55. If the local name of the place where you live is not listed, 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. 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.

 X
 SMIT 1111
 SMITH JOHN & JANE ← County/Municipality Code
 123 MAIN STREET
 TRENTON, NJ 08611
 123123123900

Filing Status (Lines 1 - 5)

You must use the same filing status on your FAIR rebate application as you do for your New Jersey Resident Income Tax Return (Form NJ-1040). If you do not file Form NJ-1040, use the same filing status as you would have used if you had filed the tax return. Indicate the appropriate filing status. Fill in only **one** oval.

Identification Section - continued

NOTE: You may use the filing status “Married, filing joint return” or “Married, filing separate return” only if you and your spouse were married on the last day of the tax year. If you were a member of a domestic partnership registered in New Jersey, you are not considered “married” and you may not use these filing statuses.

Residency Status (Line 6)

If you were a New Jersey resident for only part of the taxable year, list the month, day, and year your residency began and the month, day, and year it ended. All months should be listed as two-digit numbers with the digits 01 for January, 02 for February, 03 for March, etc. Place the correct number for the beginning and ending months directly in the boxes containing the letter “M,” one digit in each box.

The days of the months should be listed as two-digit numbers beginning with the digits 01 for the first day of the month and ending with the digits 31 for the last day of the month. Place the correct number for the beginning and ending dates directly in the boxes containing the letter “D,” one digit in each box.

For calendar year filers the year should be entered as 04 and the numbers placed directly in the boxes containing the letter “Y,” one digit in each box. Fiscal year filers should enter the appropriate year in the “Y” boxes.

Tenant on October 1, 2004 (Line 7)

If you rented and occupied an apartment or other rental dwelling in New Jersey as your principal residence on October 1, 2004, fill in “Yes” and continue completing the application. **If you answer “No” here, you are not eligible for a 2004 FAIR rebate as a tenant. Do not file Form TR-1040.**

NOTE: If you owned and occupied a home in New Jersey that was your principal residence on October 1, 2004, you may be eligible for a FAIR rebate as a homeowner. Applications will be mailed to homeowners after the end of the income tax filing season in April.

Age 65 or Older, Blind, or Disabled (Line 8)

If you (or your spouse if filing a joint return) were 65 years of age or older or blind or disabled on the last day of the tax year, **fill in only one oval** at Line 8 as follows:

- ♦ If you (or your spouse) were 65 or older, fill in the oval to the left of “Age 65 or older.”
- ♦ If you (or your spouse) were 65 or older and you (or your spouse) were also blind or disabled, fill in the oval to the left of “Age 65 or older.”
- ♦ If you (and your spouse) were under 65, and you (or your spouse) were blind or disabled, fill in the oval to the left of “Blind or disabled.”
- ♦ If you (and your spouse) do not meet the age or disability qualifications, fill in the oval to the left of “Not 65 or blind or disabled.”

Fill in the “Age 65 or older” oval, or the “Blind or disabled” oval **only if you or your spouse meet the qualifications**; they do not apply to your dependents or domestic partner.

Proof of Age. The first time you (or your spouse) file a FAIR rebate application and indicate that you (or your spouse) are 65 years of age or older *you must enclose proof of age such as a copy of a birth certificate, driver’s license, or church records.*

Proof of Disability. Disabled means total and permanent inability to engage in any substantial gainful activity because of any physical or mental impairment, including blindness. The first time you (or your spouse) file a FAIR rebate application and indicate that you (or your spouse) are blind or disabled *you must enclose a copy of the doctor’s certificate or other medical records evidencing legal blindness or total and permanent disability.* This information need not be submitted each year providing there is no change in your condition.

Application Section

Line 9 - Gross Income

Enter on Line 9 the amount of income reported on Line 29 of your 2004 New Jersey income tax return, Form NJ-1040. If you did not complete Form NJ-1040, enter on Line 9 the same income as you would have reported on Line 29 if you had filed the tax return. **Part-year residents must enter their income from all sources for the entire year.**

NOTE: Social Security and Railroad Retirement benefits are exempt from New Jersey income tax and should not be reported as income on Line 9.

Line 10 - Spouse’s Gross Income

If the filing status on your 2004 New Jersey income tax return is married, filing separate return, and you and your spouse maintain the same principal residence, fill in the oval and enter on Line 10 the amount of income reported on Line 29 of your spouse’s New Jersey income tax return, Form NJ-1040. If your spouse did not complete Form NJ-1040, enter on Line 10 the same income as your spouse would have reported on Line 29 if a tax return had been filed. **Part-year residents must enter their spouse’s income from all sources for the entire year.**

Line 11 - Total Gross Income

Add Lines 9 and 10 and enter the result on Line 11.

NOTE: If the amount on Line 11 is more than \$100,000, you are not eligible for a 2004 FAIR tenant rebate. Do not complete Form TR-1040.

Line 12 - Address

Enter on Line 12 the street address (including apartment number) and municipality of the rental property in New Jersey that was your principal residence on **October 1, 2004**. Do not use a PO Box address. Complete this line even if the physical location of the residence for which you are applying for the rebate is the same as your mailing address.

NOTE: If you owned the home that was your principal residence in New Jersey on October 1, 2004, do not complete Form TR-1040 to apply for the FAIR rebate. Applications will be mailed to homeowners separately after the end of the income tax filing season in April.

Line 13 - Rent

Enter on Line 13 the total amount of rent you (and your spouse) paid during the year on the residence indicated at Line 12. Report only the actual amount you paid out of pocket. Do not include any amount paid under the Federal Housing Choice Voucher (Section 8) Program.

Spouses filing separate returns who maintain the same principal residence must each enter on their rebate application the total amount of rent they paid on the rental property indicated at Line 12. Each spouse is then eligible to receive one-half the calculated rebate.

If you had more than one New Jersey residence during the year, enter on Line 13 **only** the total rent you (and your spouse) paid on the rental property you occupied on October 1, 2004.

NOTE: If you are not sure whether the dwelling you rent is subject to local property taxes, contact your municipal tax assessor for information.

Line 14 - Number of Days in the Residence

Enter on Line 14 the number of days during 2004 that you (and your spouse) occupied the rental property indicated at Line 12. If you lived there for all of 2004, enter 366.

Line 15 - Multiple Tenants

Fill in "Yes" at Line 15 only if you lived with someone (other than your spouse) and shared the rent with them for the rental property indicated at Line 12. (For example, you and your daughter lived to-

2004 FAIR Rebate Application

gether and shared the rent for the apartment where you lived October 1, 2004.)

If you answer "Yes," you must complete Lines 15a through 15c. If you (and your spouse) were the sole tenant(s), fill in "No."

Lines 15a - 15c

Do not complete Lines 15a through 15c unless you answered "Yes" at Line 15.

Line 15a - Number of Tenants

Enter on Line 15a the number of tenants, including yourself, who shared the rent during the period indicated at Line 14. For this purpose you and your spouse are considered one tenant.

Line 15b - Tenants' Names and Social Security Numbers

Enter the name(s) and social security number(s) of all other tenants who shared the rent (other than your spouse). If the spaces provided are not sufficient, list the required information for each additional tenant on a separate sheet of paper and enclose it with your FAIR tenant rebate application.

Line 15c - Total Rent

Enter on Line 15c the total amount of rent paid by all tenants (including yourself) for the period indicated at Line 14.

Signatures

Rebate Only Filers. Sign and date your FAIR tenant rebate application in ink. Both husband and wife must sign a joint application. The signature(s) on the form you file must be original; photocopied signatures are not acceptable. An application without the proper signatures cannot be processed and will be returned to you. This may result in a delay in payment of your FAIR rebate.

For information about authorizing the Division of Taxation to discuss your return and enclosures with your paid preparer, see "Preparer Authorization" on page 22.

Where to Send Your Application

Rebate Only Filers. If you are filing only the FAIR rebate application as a tenant, use the large return envelope to file Form TR-1040. Use the return address label located on the envelope flap of the large envelope addressed to:

STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER
PO BOX 197
TRENTON NJ 08646-0197

Income Tax With Rebate Filers. If you are filing both Form NJ-1040 and Form TR-1040, mail your FAIR tenant rebate application in the same envelope together with your income tax return. See "Where to Send Your Return" on page 20.

Seniors or Blind/Disabled Persons. If you (or your spouse if filing a joint return) were 65 years of age or older or blind or disabled on the last day of the tax year, and your gross income on Line 29 is \$20,000 or less (\$10,000 if filing status is single or married, filing separate return), and you are eligible for a property tax credit in the amount of \$50, (\$25 if filing status is married, filing separate return and you maintain the same residence as your spouse) this credit will automatically be sent to you with your FAIR rebate. **Do not** complete Line 36 to claim a property tax deduction or Line 44 to claim a property tax credit.

NOTE: The Division of Taxation will calculate the amount of your rebate based on the information you provide. For more information on how the FAIR tenant rebate is calculated, request Tax Topic Bulletin TR-2, *FAIR Rebate Guidelines for Tenants*.

Enter the appropriate four-digit number in the boxes above Line 1 on Form NJ-1040 and Form TR-1040. The County/Municipality Codes reflected below are for the Division of Taxation purposes only.

Municipality	Code	Municipality	Code	Municipality	Code	Municipality	Code
ATLANTIC COUNTY							
Absecon City	0101	Ridgewood Village	0251	Gibbsboro Borough	0413	Nutley Township	0716
Atlantic City	0102	River Edge Borough	0252	Gloucester City	0414	Orange City	0717
Brigantine City	0103	River Vale Township	0253	Gloucester Township	0415	Roseland Borough	0718
Buena Borough	0104	Rochelle Park Township	0254	Haddon Township	0416	South Orange Village Twp.	0719
Buena Vista Township	0105	Rockleigh Borough	0255	Haddonfield Borough	0417	Verona Township	0720
Corbin City	0106	Rutherford Borough	0256	Haddon Heights Borough	0418	West Caldwell Township	0721
Egg Harbor City	0107	Saddle Brook Township	0257	Hi-Nella Borough	0419	West Orange Township	0722
Egg Harbor Township	0108	Saddle River Borough	0258	Laurel Springs Borough	0420	GLOUCESTER COUNTY	
Estell Manor City	0109	South Hackensack Twp.	0259	Lawnside Borough	0421	Clayton Borough	0801
Folsom Borough	0110	Teaneck Township	0260	Lindenwold Borough	0422	Deptford Township	0802
Galloway Township	0111	Tenaflly Borough	0261	Magnolia Borough	0423	East Greenwich Township	0803
Hamilton Township	0112	Teterboro Borough	0262	Merchantville Borough	0424	Elk Township	0804
Hammonton Town	0113	Upper Saddle River Bor.	0263	Mount Ephraim Borough	0425	Franklin Township	0805
Linwood City	0114	Waldwick Borough	0264	Oaklyn Borough	0426	Glassboro Borough	0806
Longport Borough	0115	Wallington Borough	0265	Pennsauken Township	0427	Greenwich Township	0807
Margate City	0116	Washington Township	0266	Pine Hill Borough	0428	Harrison Township	0808
Mullica Township	0117	Westwood Borough	0267	Pine Valley Borough	0429	Logan Township	0809
Northfield City	0118	Woodcliff Lake Borough	0268	Runnemede Borough	0430	Mantua Township	0810
Pleasantville City	0119	Wood-Ridge Borough	0269	Somerdale Borough	0431	Monroe Township	0811
Port Republic City	0120	Wyckoff Township	0270	Stratford Borough	0432	National Park Borough	0812
Somers Point City	0121	BURLINGTON COUNTY		Tavistock Borough	0433	Newfield Borough	0813
Ventnor City	0122	Bass River Township	0301	Voorhees Township	0434	Paulsboro Borough	0814
Weymouth Township	0123	Beverly City	0302	Waterford Township	0435	Pitman Borough	0815
BERGEN COUNTY		Bordentown City	0303	Winslow Township	0436	South Harrison Township	0816
Allendale Borough	0201	Bordentown Township	0304	Woodlynne Borough	0437	Swedesboro Borough	0817
Alpine Borough	0202	Burlington City	0305	CAPE MAY COUNTY			
Bergenfield Borough	0203	Burlington Township	0306	Avalon Borough	0501	Washington Township	0818
Bogota Borough	0204	Chesterfield Township	0307	Cape May City	0502	Wenonah Borough	0819
Carlstadt Borough	0205	Cinnaminson Township	0308	Cape May Point Borough	0503	West Deptford Township	0820
Cliffside Park Borough	0206	Delanco Township	0309	Dennis Township	0504	Westville Borough	0821
Closter Borough	0207	Delran Township	0310	Lower Township	0505	Woodbury City	0822
Cresskill Borough	0208	Eastampton Township	0311	Middle Township	0506	Woodbury Heights Bor.	0823
Demarest Borough	0209	Edgewater Park Township	0312	North Wildwood City	0507	Woolwich Township	0824
Dumont Borough	0210	Edgewater Township	0313	Ocean City	0508	HUDSON COUNTY	
East Rutherford Borough	0212	Evesham Township	0314	Sea Isle City	0509	Bayonne City	0901
Edgewater Borough	0213	Fieldsboro Borough	0315	Stone Harbor Borough	0510	East Newark Borough	0902
Elmwood Park Borough	0211	Florence Township	0316	Upper Township	0511	Guttenberg Town	0903
Emerson Borough	0214	Hainesport Township	0316	West Cape May Borough	0512	Harrison Town	0904
Englewood City	0215	Lumberton Township	0317	West Wildwood Borough	0513	Hoboken City	0905
Englewood Cliffs Boro	0216	Mansfield Township	0318	Wildwood City	0514	Jersey City	0906
Fair Lawn Borough	0217	Maple Shade Township	0319	Wildwood Crest Borough	0515	Kearny Town	0907
Fairview Borough	0218	Medford Township	0320	Woodbine Borough	0516	North Bergen Township	0908
Fort Lee Borough	0219	Medford Lakes Borough	0321	CUMBERLAND COUNTY			
Franklin Lakes Borough	0220	Moorestown Township	0322	Bridgeton City	0601	Secaucus Town	0909
Garfield City	0221	Mount Holly Township	0323	Commercial Township	0602	Union City	0910
Glen Rock Borough	0222	Mount Laurel Township	0324	Deerfield Township	0603	Weehawken Township	0911
Hackensack City	0223	New Hanover Township	0325	Downe Township	0604	West New York Town	0912
Harrington Park Borough	0224	North Hanover Township	0326	Fairfield Township	0605	HUNTERDON COUNTY	
Hasbrouck Heights Bor.	0225	Palmyra Borough	0327	Greenwich Township	0606	Alexandria Township	1001
Haworth Borough	0226	Pemberton Borough	0328	Hopewell Township	0607	Bethlehem Township	1002
Hillsdale Borough	0227	Pemberton Township	0329	Lawrence Township	0608	Bloomsbury Borough	1003
Ho Ho Kus Borough	0228	Riverside Township	0330	Maurice River Township	0609	Califon Borough	1004
Leonia Borough	0229	Riverton Borough	0331	Millville City	0610	Clinton Town	1005
Little Ferry Borough	0230	Shamong Township	0332	Shiloh Borough	0611	Clinton Township	1006
Lodi Borough	0231	Southampton Township	0333	Stow Creek Township	0612	Delaware Township	1007
Lyndhurst Township	0232	Springfield Township	0334	Upper Deerfield Twp.	0613	East Amwell Township	1008
Mahwah Township	0233	Tabernacle Township	0335	Vineland City	0614	Flemington Borough	1009
Maywood Borough	0234	Washington Township	0336	ESSEX COUNTY			
Midland Park Borough	0235	Westampton Township	0337	Belleville Township	0701	Franklin Township	1010
Montvale Borough	0236	Willingboro Township	0338	Bloomfield Township	0702	Frenchtown Borough	1011
Moonachie Borough	0237	Woodland Township	0339	Caldwell Borough Twp.	0703	Glen Gardner Borough	1012
New Milford Borough	0238	Wrightstown Borough	0340	Cedar Grove Township	0704	Hampton Borough	1013
North Arlington Borough	0239	CAMDEN COUNTY		East Orange City	0705	High Bridge Borough	1014
Northvale Borough	0240	Audubon Borough	0401	Essex Fells Twp.	0706	Holland Township	1015
Norwood Borough	0241	Audubon Park Borough	0402	Fairfield Township	0707	Kingwood Township	1016
Oakland Borough	0242	Barrington Borough	0403	Glen Ridge Twp.	0708	Lambertville City	1017
Old Tappan Borough	0243	Bellmawr Borough	0404	Irvington Township	0709	Lebanon Borough	1018
Oradell Borough	0244	Berlin Borough	0405	Livingston Township	0710	Milford Borough	1019
Palisades Park Borough	0245	Berlin Township	0406	Maplewood Township	0711	Raritan Township	1020
Paramus Borough	0246	Brooklawn Borough	0407	Millburn Township	0712	Readington Township	1021
Park Ridge Borough	0247	Camden City	0408	Montclair Township	0713	Stockton Borough	1022
Ramsey Borough	0248	Cherry Hill Township	0409	Newark City	0714	Tewksbury Township	1023
Ridgefield Borough	0249	Chesilhurst Borough	0410	North Caldwell Twp.	0715	Union Township	1024
Ridgefield Park Village	0250	Clementon Borough	0411				
		Collingswood Borough	0412				

Enter the appropriate four-digit number in the boxes above Line 1 on Form NJ-1040 and Form TR-1040. The County/Municipality Codes reflected below are for the Division of Taxation purposes only.

Municipality	Code	Municipality	Code	Municipality	Code	Municipality	Code
MERCER COUNTY							
East Windsor Township	1101	Monmouth Beach Borough	1334	Lakehurst Borough	1514	Warren Township	1820
Ewing Township	1102	Neptune City Borough	1336	Lakewood Township	1515	Watchung Borough	1821
Hamilton Township	1103	Neptune Township	1335	Lavallette Borough	1516	SUSSEX COUNTY	
Hightstown Borough	1104	Ocean Township	1337	Little Egg Harbor Twp.	1517	Andover Borough	1901
Hopewell Borough	1105	Oceanport Borough	1338	Long Beach Township	1518	Andover Township	1902
Hopewell Township	1106	Red Bank Borough	1339	Manchester Township	1519	Branchville Borough	1903
Lawrence Township	1107	Roosevelt Borough	1340	Mantoloking Borough	1520	Byram Township	1904
Pennington Borough	1108	Rumson Borough	1341	Ocean Gate Borough	1522	Frankford Township	1905
Princeton Borough	1109	Sea Bright Borough	1342	Ocean Township	1521	Franklin Borough	1906
Princeton Township	1110	Sea Girt Borough	1343	Pine Beach Borough	1523	Fredon Township	1907
Trenton City	1111	Shrewsbury Borough	1344	Plumsted Township	1524	Green Township	1908
Washington Township	1112	Shrewsbury Township	1345	Point Pleasant Borough	1525	Hamburg Borough	1909
West Windsor Township	1113	South Belmar Borough	1346	Pt. Pleasant Beach Bor.	1526	Hampton Township	1910
MIDDLESEX COUNTY							
Carteret Borough	1201	Spring Lake Borough	1347	Seaside Heights Borough	1527	Hardyston Township	1911
Cranbury Township	1202	Spring Lake Heights Bor.	1348	Seaside Park Borough	1528	Hopatcong Borough	1912
Dunellen Borough	1203	Tinton Falls Borough	1349	Ship Bottom Borough	1529	Lafayette Township	1913
East Brunswick Township	1204	Union Beach Borough	1350	South Toms River Bor.	1530	Montague Township	1914
Edison Township	1205	Upper Freehold Township	1351	Stafford Township	1531	Newton Town	1915
Helmetta Borough	1206	Wall Township	1352	Surf City Borough	1532	Ogdensburg Borough	1916
Highland Park Borough	1207	West Long Branch Boro	1353	Tuckerton Borough	1533	Sandyston Township	1917
Jamesburg Borough	1208	MORRIS COUNTY		PASSAIC COUNTY		Sparta Township	1918
Metuchen Borough	1209	Boonton Town	1401	Bloomingdale Borough	1601	Stanhope Borough	1919
Middlesex Borough	1210	Boonton Township	1402	Clifton City	1602	Stillwater Township	1920
Milltown Borough	1211	Butler Borough	1403	Haledon Borough	1603	Sussex Borough	1921
Monroe Township	1212	Chatham Borough	1404	Hawthorne Borough	1604	Vernon Township	1922
New Brunswick City	1213	Chatham Township	1405	Little Falls Township	1605	Walpack Township	1923
North Brunswick Twp.	1214	Chester Borough	1406	North Haledon Borough	1606	Wantage Township	1924
Old Bridge Township	1215	Chester Township	1407	Passaic City	1607	UNION COUNTY	
Perth Amboy City	1216	Denville Township	1408	Paterson City	1608	Berkeley Heights Twp.	2001
Piscataway Township	1217	Dover Town	1409	Pompton Lakes Borough	1609	Clark Township	2002
Plainsboro Township	1218	East Hanover Township	1410	Prospect Park Borough	1610	Cranford Township	2003
Sayreville Borough	1219	Florham Park Borough	1411	Ringwood Borough	1611	Elizabeth City	2004
South Amboy City	1220	Hanover Township	1412	Totowa Borough	1612	Fanwood Borough	2005
South Brunswick Twp.	1221	Harding Township	1413	Wanaque Borough	1613	Garwood Borough	2006
South Plainfield Bor.	1222	Jefferson Township	1414	Wayne Township	1614	Hillside Township	2007
South River Borough	1223	Kinnelon Borough	1415	West Milford Township	1615	Kenilworth Borough	2008
Spotswood Borough	1224	Lincoln Park Borough	1416	West Paterson Borough	1616	Linden City	2009
Woodbridge Township	1225	Long Hill Township	1430	SALEM COUNTY		Mountainside Borough	2010
MONMOUTH COUNTY							
Aberdeen Township	1301	Madison Borough	1417	Alloway Township	1701	New Providence Borough	2011
Allenhurst Borough	1302	Mendham Borough	1418	Carneys Point Township	1702	Plainfield City	2012
Allentown Borough	1303	Mendham Township	1419	Elmer Borough	1703	Rahway City	2013
Asbury Park City	1304	Mine Hill Township	1420	Elsinboro Township	1704	Roselle Borough	2014
Atlantic Highlands Bor.	1305	Montville Township	1421	Lower Alloways Crk. Twp.	1705	Roselle Park Borough	2015
Avon-by-the-Sea Bor.	1306	Morris Plains Borough	1423	Mannington Township	1706	Scotch Plains Township	2016
Belmar Borough	1307	Morris Township	1422	Oldmans Township	1707	Springfield Township	2017
Bradley Beach Borough	1308	Morristown Town	1424	Penns Grove Borough	1708	Summit City	2018
Brielle Borough	1309	Mountain Lakes Borough	1425	Pennsville Township	1709	Union Township	2019
Colts Neck Township	1310	Mt. Arlington Borough	1426	Pilesgrove Township	1710	Westfield Town	2020
Deal Borough	1311	Mt. Olive Township	1427	Pittsgrove Township	1711	Winfield Township	2021
Eatontown Borough	1312	Netcong Borough	1428	Quintontownship	1712	WARREN COUNTY	
Englishtown Borough	1313	Parsippany-Troy Hills Twp.	1429	Salem City	1713	Allamuchy Township	2101
Fair Haven Borough	1314	Pequannock Township	1431	Upper Pittsgrove Twp.	1714	Alpha Borough	2102
Farmingdale Borough	1315	Randolph Township	1432	Woodstown Borough	1715	Belvidere Town	2103
Freehold Borough	1316	Riverdale Borough	1433	SOMERSET COUNTY		Blairstown Township	2104
Freehold Township	1317	Rockaway Borough	1434	Bedminster Township	1801	Franklin Township	2105
Hazlet Township	1318	Rockaway Township	1435	Bernards Township	1802	Frelinghuysen Township	2106
Highlands Borough	1319	Roxbury Township	1436	Bernardsville Borough	1803	Greenwich Township	2107
Holmdel Township	1320	Victory Gardens Borough	1437	Bound Brook Borough	1804	Hackettstown Town	2108
Howell Township	1321	Washington Township	1438	Branchburg Township	1805	Hardwick Township	2109
Interlaken Borough	1322	Wharton Borough	1439	Bridgewater Township	1806	Harmony Township	2110
Keansburg Borough	1323	OCEAN COUNTY		Far Hills Borough	1807	Hope Township	2111
Keyport Borough	1324	Barneгат Township	1501	Franklin Township	1808	Independence Township	2112
Little Silver Borough	1325	Barneгат Light Borough	1502	Green Brook Township	1809	Knowlton Township	2113
Loch Arbour Village	1326	Bay Head Borough	1503	Hillsborough Township	1810	Liberty Township	2114
Long Branch City	1327	Beach Haven Borough	1504	Manville Borough	1811	Lopatcong Township	2115
Manalapan Township	1328	Beachwood Borough	1505	Millstone Borough	1812	Mansfield Township	2116
Manasquan Borough	1329	Berkeley Township	1506	Montgomery Township	1813	Oxford Township	2117
Marlboro Township	1330	Brick Township	1507	North Plainfield Borough	1814	Phillipsburg Town	2119
Matawan Borough	1331	Dover Township	1508	Peapack & Gladstone Bor.	1815	Pohatcong Township	2120
Middletown Township	1332	Eagleswood Township	1509	Raritan Borough	1816	Washington Borough	2121
Millstone Township	1333	Harvey Cedars Borough	1510	Rocky Hill Borough	1817	Washington Township	2122
		Island Heights Borough	1511	Somerville Borough	1818	White Township	2123
		Jackson Township	1512	South Bound Brook Bor.	1819		
		Lacey Township	1513				