

# IMPORTANT!

## 2003 Reimbursement Recipients

If you applied for and received a 2003 property tax reimbursement, you should have received a personalized application preprinted with information you provided last year. If you qualify for a 2004 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 the eligibility requirements as of December 31, 2003, and again, as of December 31, 2004, the amount of the 2004 reimbursement will be the difference between the amount of property taxes that were due and paid by the applicant in 2003 and the amount of property taxes that were due and paid in 2004, provided, of course, that the amount paid in 2004 was greater than the amount paid in 2003. 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 FAIR rebates and/or property tax credits or deductions may also receive the property tax reimbursement if they meet the eligibility requirements.

**NOTE: Benefits available under this program may be affected by State budgetary constraints. Please check our Web site at [www.state.nj.us/treasury/taxation/propfrez.shtml](http://www.state.nj.us/treasury/taxation/propfrez.shtml) or call 1-800-323-4400 for updated information on benefit amounts and payment information.**

### Reminder

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

### Qualifications

To qualify for the 2004 reimbursement, an applicant must meet all of the following requirements:

- You must have been age 65 or older or receiving Federal Social Security disability benefits as of December 31, 2003. If receiving Federal Social Security disability, you must have continued to receive such benefits through December 31, 2004 (you do NOT qualify if you are receiving Social Security disability benefits on behalf of someone else); **and**
- You must have lived in New Jersey continuously since before January 1, 1994, 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, 2001; **and**
- Your total annual income must be less than:  
For 2003: \$40,028 if you are single, **or** \$49,082 (combined income) if married; **and**  
For 2004: \$40,869 if you are single, **or** \$50,113 (combined income) if married; **and**
- For both 2003 and 2004 you must have paid the **full amount** of the property taxes due on your home.

**NOTE: You may not claim a reimbursement for a vacation home, a "second home," or property which you rent to someone else.**

## 2004 Form PTR-1 Instructions

### 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 (Form NJ-1040), must be taken into account to determine eligibility for the property tax reimbursement. Income limits for eligibility will increase annually by the amount of the maximum Social Security benefit cost-of-living increase for that year for single and married persons, respectively.

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 the corresponding line.

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

- Social Security Benefits (including Medicare Part B premiums)
- Total Pension Income (including annuity and IRA distributions)
- Salaries and Wages, Bonuses, Commissions, and Fees
- Unemployment Benefits
- Interest (taxable and exempt)
- Dividends
- Net Capital Gains
- Net Rental Income
- Net Business Income
- Support Payments
- Inheritances
- Royalties
- Disability Benefits
- Fair Market Value of Prizes and Awards
- Net Gambling and Lottery Winnings (including New Jersey)
- 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 New Jersey State homestead rebates
- Benefits received as NJ SAVER rebates
- Federal Advance Child Tax Credit payments paid under the Jobs and Growth Tax Relief Reconciliation Act of 2003
- Capital gains on the sale of a principal residence after May 6, 1997, of up to \$250,000 if single, and up to \$500,000 if married. 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) and Foster Grandparents programs
- Proceeds received from a spouse's life insurance policy
- 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)

### Filing Requirements

#### Due Date June 1, 2005

Eligible applicants must file the 2004 Property Tax Reimbursement Application (Form PTR-1) on or before June 1, 2005. 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 based on their own social security number.

**NOTE: If your marital status is "Married," the same person who was receiving disability benefits on December 31, 2003, must still be receiving benefits on December 31, 2004.**

## 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 2003 and 2004, **along with**
2. **Proof of the amount of property taxes paid** which may be either:
  - a. Copies of cancelled checks or receipts for both 2003 and 2004 showing the amount of property taxes paid; or
  - b. Copies of Form 1098 for both 2003 and 2004 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 2003 and 2004 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, Part II must be completed and certified by your local tax collector as to the amount of property taxes due and paid for both 2003 and 2004.**

**Multiple owners (if home is owned by more than one person, other than husband and wife).** 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), the applicant is only eligible for the proportionate share of the reimbursement which reflects his or her percentage 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, 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 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 2003 and 2004 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 2003 and 2004 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 2003 and 2004.

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

## 2004 Form PTR-1 Instructions

**NOTE:** If you choose to use Form PTR-1B, Part II must be 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 2003 and 2004.

### Deceased Residents

If a person met the eligibility requirements on December 31, 2004, but died before filing an application, Form PTR-1 should be filed by the surviving spouse, 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, 2003, and indicate on Line 3 the marital status of the applicant(s) on December 31, 2004. In the area where you sign the return write "Filing as Surviving Spouse," 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 or estate.

When a spouse dies prior to December 31, 2004, the surviving spouse must satisfy all eligibility requirements for both 2003 and 2004 himself/herself to qualify for the reimbursement. The marital status of a surviving spouse who does not remarry during the year is "Single."

### Reimbursement Checks

For qualified applicants who apply before May 2, 2005, reimbursement checks for the difference between the 2003 and 2004 property taxes (or 18% of the annual site fees) will be sent on or before July 15, 2005. Qualified applicants who apply between May 2 and June 1, 2005, will be sent reimbursement checks on or before September 1, 2005.

**NOTE:** Benefits available under this program may be affected by State budgetary constraints. Please check our Web site at [www.state.nj.us/treasury/taxation/propfrez.shtml](http://www.state.nj.us/treasury/taxation/propfrez.shtml) or call 1-800-323-4400 for updated information on benefit amounts and payment information.

### 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 FAIR rebate 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 name if your marital status as of December 31, 2004, was married. 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 status as of December 31, 2004, 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 marital status as of December 31, 2004, was married, you must report both spouses' numbers in the order in which the names are listed on the application. If you were married but living apart from your spouse, and you do not have access to or receive support from your spouse's 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) 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).

### County/Municipality Code

Enter your four-digit county/municipality code, one digit in each box (□), from the table on page 10. This code identifies the county and municipality of your current residence. If the local name of the place where you live is not listed, enter the code for the municipality to which you pay property taxes on your dwelling. (Go to [www.state.nj.us/infobank/locality.htm](http://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.

### 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 - 2003 Marital Status

Indicate your marital status on December 31, 2003. Fill in only one oval (●). If you were married but living apart from your spouse, and you do not have access to or receive support from your spouse's income, you are considered "Single" for purposes of the property tax reimbursement.

### Line 3 - 2004 Marital Status

Indicate your marital status on December 31, 2004. Fill in only one oval (●). If you were married but living apart from your spouse, and you do not have access to or receive support from your spouse's income, you are considered "Single" for purposes of the property tax reimbursement.

### Line 4 - Age/Disability Status

**Line 4a.** You must indicate your status as of December 31, 2003. Fill in only one oval (●) at Line 4a as follows:

- If you (or your spouse) were 65 or older on December 31, 2003, 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 receiving Federal Social Security disability benefits on December 31, 2003, 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 receiving Federal Social Security disability benefits on December 31, 2003, fill in the oval to the left of "Receiving Federal Social Security Disability Benefits."

If you (and your spouse) do not meet the age or disability requirement, **you are not eligible for the reimbursement and you should not file this application.**

**Line 4b.** Check "Yes" if the same person who was receiving Federal Social Security Disability Benefits on December 31, 2003, was still receiving benefits on December 31, 2004. If the same person (you or your spouse) was not still receiving benefits, **you are not eligible for a property tax 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, 1994, 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, 2001. 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 2003 AND 2004, you are not eligible for the reimbursement. Do not file the application.

## Determining Income Eligibility (Lines 7 and 8)

**Table 1 – 2003 Total Income**

If your marital status on December 31, 2003, was...	And your total 2003 income was...	Then...
Single	Less than \$40,028	You meet the income eligibility requirement for 2003. Continue completing the application.
	\$40,028 or more	<b>You are not eligible</b> for the reimbursement and should not file this application.
Married	Less than \$49,082	You meet the income eligibility requirement for 2003. Continue completing the application.
	\$49,082 or more	<b>You are not eligible</b> for the reimbursement and should not file this application.

**Table 2 – 2004 Total Income**

If your marital status on December 31, 2004, was...	And your total 2004 income was...	Then...
Single	Less than \$40,869	You meet the income eligibility requirement for 2004. Continue completing the application.
	\$40,869 or more	<b>You are not eligible</b> for the reimbursement and should not file this application.
Married	Less than \$50,113	You meet the income eligibility requirement for 2004. Continue completing the application.
	\$50,113 or more	<b>You are not eligible</b> for the reimbursement and should not file this application.

# Homeowners

## Verification of 2003 and 2004 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 Number \_\_\_\_\_ Spouse's Social Security Number \_\_\_\_\_

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

Address \_\_\_\_\_  
Street City State Zip Code

Block \_\_\_\_\_ Lot \_\_\_\_\_ Qualifier \_\_\_\_\_

	2003	2004
A. Did you own your principal residence with someone who was not your spouse?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
B. If yes, indicate the share (percentage) of the property that you (and your spouse) owned.	<input type="text"/> <input type="text"/> %	<input type="text"/> <input type="text"/> %
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 the property used as your principal residence.	<input type="text"/> <input type="text"/> %	<input type="text"/> <input type="text"/> %

### Part II — To Be Completed by Tax Collector

#### 2003 Property Taxes

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



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

#### 2004 Property Taxes

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



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 2003 and 2004 are true and accurate to the best of my knowledge. I have placed my stamp below for verification.

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Title)

# Form PTR-1A – Instructions

## Part I – To Be Completed by Applicant

**Social Security Number.** If your marital status as of December 31, 2004, was single, you must enter your social security number in the space provided on Form PTR-1A. If your marital status as of December 31, 2004, was married, you must report both spouses' numbers in the order in which the names are listed on the application. If you were married but living apart from your spouse, and you do not have access to or receive support from your spouse's 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 name if filing jointly.

**Block/Lot/Qualifier.** Enter the block and lot number 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" only if you owned your principal residence with someone else (other than your spouse). For example, you and your sister own the home you live in. If you (and your spouse) 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) owned. For example, if you and your spouse own your principal residence equally with your daughter, you and your spouse 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 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 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 2003 and 2004 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 and paid for each calendar year.

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

- If Line 6 is equal to Line 1 for both years, complete the balance of Form PTR-1A.
- If Line 6 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 7.** If the applicant answered "No" to the questions at both Line A and Line C, enter the amount of property taxes from Line 6.

If the applicant answered "Yes" at either Line A or Line C, the amount of property taxes to be entered on Line 7 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 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 6 by the percentage of ownership shown at Part I, Line B, and enter the result on Line 7.

**Multi-Unit Properties.** If the applicant answered "Yes" at Part I, Line C, multiply the amount of property taxes on Line 6 by the percentage of occupancy shown at Part I, Line D, and enter the result on Line 7.

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 6 by the percentage of occupancy shown at Part I, Line D, and enter the result on Line 7.

**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.)



# Mobile Home Owners

## Verification of 2003 and 2004 Mobile Home Park Site Fees (Use blue or black ink. See instructions for completion on back.)

### Part I — To Be Completed by Applicant (Part II to be completed by mobile home park owner or manager)

Social Security Number \_\_\_\_\_ Spouse's Social Security Number \_\_\_\_\_

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


Address \_\_\_\_\_  
Street City State Zip Code

Mobile Home Park Site # \_\_\_\_\_


	2003	2004
A. Did you occupy your mobile home with someone other than your spouse and share site fees with them? If you (and your spouse) were the sole occupant(s), check "No."	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
B. If yes, indicate the share (percentage) of the site fees that you (and your spouse) paid. If you (and your spouse) were the sole occupant(s), enter 100%.	<input type="text"/> <input type="text"/> <input type="text"/> %	<input type="text"/> <input type="text"/> <input type="text"/> %

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

#### Column A — 2003 Site Fees

- Total site fees due under agreement with mobile home park ..... \$ \_\_\_\_\_  

- Total site fees paid by resident(s) ..... \$ \_\_\_\_\_

#### Column B — 2004 Site Fees

- Total site fees due under agreement with mobile home park ..... \$ \_\_\_\_\_  

- Total site fees paid by resident(s) ..... \$ \_\_\_\_\_

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 2003 and 2004 are true and accurate to the best of my knowledge.

\_\_\_\_\_  
(Name) (Title) (Phone)

### Part III — To Be Completed by Applicant

#### Column A — 2003

- Total number of residents (including applicant) who shared site fees. (Spouses filing joint application count as one (1) occupant) \_\_\_\_\_
- Total site fees paid by all residents living at this address. (Enter amount from Part II, Line 2, Column A) ..... \$ \_\_\_\_\_
- Share (percentage) of site fees that you (and your spouse) paid in 2003 from Part I, Line B. (Enter this number as a decimal. For example, if the share is 50%, enter 0.50. If you were the sole occupant, enter 1.00) ..... × \_\_\_\_\_
- Total site fees paid by you (and your spouse) (Line 4 × Line 5). **Enter in space for site fees at Line 14, Form PTR-1** ..... \$

#### Column B — 2004

- Total number of residents (including applicant) who shared site fees. (Spouses filing joint application count as one (1) occupant) \_\_\_\_\_
- Total site fees paid by all residents living at this address. (Enter amount from Part II, Line 2, Column B) ..... \$ \_\_\_\_\_
- Share (percentage) of site fees that you (and your spouse) paid in 2004 from Part I, Line B. (Enter this number as a decimal. For example, if the share is 50%, enter 0.50. If you were the sole occupant, enter 1.00) ..... × \_\_\_\_\_
- Total site fees paid by you (and your spouse) (Line 4 × Line 5). **Enter in space for site fees at 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

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## Part I – To Be Completed by Applicant

**Social Security Number.** If your marital status as of December 31, 2004, was single, you must enter your social security number in the space provided on Form PTR-1B. If your marital status as of December 31, 2004, was married, you must report both spouses' numbers in the order in which the names are listed on the application. If you were married but living apart from your spouse, and you do not have access to or receive support from your spouse's 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 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) and shared mobile home site fees with them. For example, you live in your mobile home with your sister. If you (and your spouse) were the sole occupant(s), check "No."
- B. Percentage of Site Fees Paid.** If you answered "Yes" to Question A, enter the share (percentage) of the site fees that you (and your spouse) 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) were the sole occupant(s), enter 100%.

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

Enter the appropriate amounts for calendar years 2003 and 2004 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 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 **not** equal to Line 1 for 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.

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## Part III – To Be Completed by Applicant

**Line 3 - Total Number of Residents.** Enter the total number of residents who lived in your mobile home and shared site fees for each calendar year. If you are filing a joint application with your spouse, you and your spouse count as one resident.

**Line 4 - 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 5 - 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 5. If you (and your spouse) were the sole occupant(s), enter 1.00.

**Line 6 - Total Site Fees Paid by Applicant.** Multiply the amount on Line 4 by the decimal on Line 5 and enter the result in the box at Line 6 for each calendar year.

**Income Worksheet A - 2003**

List all the income you received in 2003. Add the amounts on lines a through o. If your total 2003 income was less than \$40,028 (if you were single), or less than \$49,082 (combined income if you were married), you meet the income eligibility requirement for 2003. See chart on page 6. If you were married as of December 31, 2003, you must combine your income with your spouse's income when completing the worksheet. If your spouse died during 2003 and your marital status on December 31, 2003, was "Single," only your income should be included. Joint income must be apportioned to reflect the amount you received.

**Line 7 - 2003 Total Income**

If you meet the income eligibility requirement, enter the amount of your 2003 Total Income from Income Worksheet A, Line p and continue with Income Worksheet B.

**Income Worksheet B - 2004**

List all the income you received in 2004. Add the amounts on lines a through o. If your total 2004 income was less than \$40,869 (if you were single), or less than \$50,113 (combined income if you were married), you meet the income eligibility requirement for 2004. See chart on page 6. If you were married as of December 31, 2004, you must combine your income with your spouse's income when completing the worksheet. If your spouse died during 2004 and your marital status on December 31, 2004, was "Single," only your income should be included. Joint income must be apportioned to reflect the amount you received.

**Line 8 - 2004 Total Income**

If you meet the income eligibility requirement, enter the amount of your 2004 Total Income from Income Worksheet B, Line p.

**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 the address you listed above.

**Line 10 - Block and Lot Number**

Homeowners enter the Block and Lot Number 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 and lot number.)**

**Line 11a - Multiple Owners**

**Homeowners.** Check "Yes" only if you owned your principal residence with someone else (other than your spouse). For example, you and your sister own the home you live in. If you (and your spouse) were the sole owner(s), check No."

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

**Line 11b - Percentage of Ownership**

**Homeowners.** If you answered "Yes" at Line 11a above, enter the share (percentage) of the property owned by you (and your spouse). For example, if you and your spouse own your principal residence equally with your daughter, you and your spouse 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 above, enter the share (percentage) of site fees that you (and your spouse) 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."

## 2004 Form PTR-1 Instructions

**NOTE:** Residents of 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 above, enter the share (percentage) of the property that you (and your spouse) used as your principal residence. For example, if you and your spouse 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.

### Line 13 - 2004 Property Taxes

#### HOMEOWNERS

Enter your total 2004 property taxes due and paid on your principal residence in New Jersey. (If you received a senior citizen's deduction, veteran's deduction, and/or a Regional Efficiency Aid Program (REAP) credit, 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 on Line 13 the amount of 2004 property taxes from Part II, Line 7.

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 property taxes due by December 31, 2004, you are not eligible for the reimbursement.

**NOTE:**

- If you (or your spouse) are a totally and permanently disabled veteran who received a 100% exemption from local property taxes in 2004, you are not eligible for a property tax reimbursement, even if a portion of the dwelling was 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 2004, 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, enter 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.

**Multiple Units.** If your home consisted of more than one unit, enter the proportionate share of the property taxes for the unit you occupied as your principal residence.

If you answered "Yes" at both Lines 11a and 12a for 2004, use the percentage of occupancy on Line 12b to calculate your proportionate share of property taxes.

#### MOBILE HOME OWNERS

Enter your 2004 site fees due and paid on your principal residence in New Jersey in the space at Line 13. If you lived with someone (other than your spouse) 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). Multiply the amount of site fees by 18% (0.18) and enter the result in the boxes at Line 13. If you enclose Form PTR-1B, you must enter in the space at Line 13 the amount of 2004 site fees from Part III, Line 6, Column B.

Enter dollars and cents, one digit in each box (). Do not use dollar signs or dashes. If you did not pay the full amount due by December 31, 2004, you are not eligible for the reimbursement.

### Line 14 - 2003 Property Taxes

#### HOMEOWNERS

Enter your total 2003 property taxes due and paid on your principal residence in New Jersey. (If you received a senior citizen's deduction, veteran's deduction, and/or a Regional Efficiency

Aid Program (REAP) credit, 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 on Line 14 the amount of 2003 property taxes from Part II, Line 7.

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 property taxes due by December 31, 2003, you are not eligible for the reimbursement.

**NOTE:**

- **If you (or your spouse) are a totally and permanently disabled veteran who received a 100% exemption from local property taxes in 2003, you are not eligible for a property tax reimbursement, even if a portion of the dwelling was 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 2003, 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, enter 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.

**Multiple Units.** If your home consisted of more than one unit, enter the proportionate share of property taxes for the unit you occupied as your principal residence.

If you answered “Yes” at both Lines 11a and 12a for 2003, use the percentage of occupancy on Line 12b to calculate your proportionate share of property taxes.

**MOBILE HOME OWNERS**

Enter your 2003 site fees due and paid on your principal residence in New Jersey in the space at Line 14. If you lived with someone (other than your spouse) and shared the site fees with them, use the percentage you entered on Line 11b to calculate the proportionate share of the site fees paid by you (and your spouse). Multiply the amount of site fees by 18% (0.18) and enter the result in the boxes at Line 14. If you enclose Form PTR-1B, you must enter in the space at Line 14 the amount of 2003 site fees from Part III, Line 6, Column A.

Enter dollars and cents, one digit in each box (□). Do not use dollar signs or dashes. If you did not pay the full amount due by December 31, 2003, you are not eligible for the reimbursement.

<p><b>Important</b></p> <p><b>You must enclose verification of 2003 and 2004 property taxes (or mobile home park site fees) due and paid with Form PTR-1. See page 3 for acceptable forms of proof.</b></p>
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**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 dollars signs or dashes. This is the amount of your 2004 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.**

**NOTE: Benefits available under this program may be affected by State budgetary constraints. Please check our Web site at [www.state.nj.us/treasury/taxation/propfrez.shtml](http://www.state.nj.us/treasury/taxation/propfrez.shtml) or call 1-800-323-4400 for updated information on benefit amounts and payment information.**



## 2004 Form PTR-1 Instructions

### Signatures

Sign and date your Property Tax Reimbursement Application in ink. If your 2004 marital status is married, both husband and wife 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).

## 2004 County/Municipality Codes

Enter the appropriate four-digit number in the space provided on Form PTR-1. The County/Municipality Codes reflected below are for Division of Taxation purposes **only**.

Municipality	Code	Municipality	Code	Municipality	Code
<b>ATLANTIC COUNTY</b>					
Absecon City	0101	Bergenfield Borough	0203	Lodi Borough	0231
Atlantic City	0102	Bogota Borough	0204	Lyndhurst Township	0232
Brigantine City	0103	Carlstadt Borough	0205	Mahwah Township	0233
Buena Borough	0104	Cliffside Park Borough	0206	Maywood Borough	0234
Buena Vista Township	0105	Closter Borough	0207	Midland Park Borough	0235
Corbin City	0106	Cresskill Borough	0208	Montvale Borough	0236
Egg Harbor City	0107	Demarest Borough	0209	Moonachie Borough	0237
Egg Harbor Township	0108	Dumont Borough	0210	New Milford Borough	0238
Estell Manor City	0109	East Rutherford Borough	0212	North Arlington Borough	0239
Folsom Borough	0110	Edgewater Borough	0213	Northvale Borough	0240
Galloway Township	0111	Elmwood Park Borough	0211	Norwood Borough	0241
Hamilton Township	0112	Emerson Borough	0214	Oakland Borough	0242
Hammonton Town	0113	Englewood City	0215	Old Tappan Borough	0243
Linwood City	0114	Englewood Cliffs Boro	0216	Oradell Borough	0244
Longport Borough	0115	Fair Lawn Borough	0217	Palisades Park Borough	0245
Margate City	0116	Fairview Borough	0218	Paramus Borough	0246
Mullica Township	0117	Fort Lee Borough	0219	Park Ridge Borough	0247
Northfield City	0118	Franklin Lakes Borough	0220	Ramsey Borough	0248
Pleasantville City	0119	Garfield City	0221	Ridgefield Borough	0249
Port Republic City	0120	Glen Rock Borough	0222	Ridgefield Park Village	0250
Somers Point City	0121	Hackensack City	0223	Ridgewood Village	0251
Ventnor City	0122	Harrington Park Borough	0224	River Edge Borough	0252
Weymouth Township	0123	Hasbrouck Heights Bor.	0225	River Vale Township	0253
<b>BERGEN COUNTY</b>					
Allendale Borough	0201	Haworth Borough	0226	Rochelle Park Township	0254
Alpine Borough	0202	Hillsdale Borough	0227	Rockleigh Borough	0255
		Ho Ho Kus Borough	0228	Rutherford Borough	0256
		Leonia Borough	0229	Saddle Brook Township	0257
		Little Ferry Borough	0230	Saddle River Borough	0258

## 2004 County/Municipality Codes

Enter the appropriate four-digit number in the space provided on Form PTR-1. The County/Municipality Codes reflected below are for Division of Taxation purposes **only**.

Municipality	Code	Municipality	Code	Municipality	Code
South Hackensack Twp.	0259	Bellmawr Borough	0404	Greenwich Township	0606
Teaneck Township	0260	Berlin Borough	0405	Hopewell Township	0607
Tenafly Borough	0261	Berlin Township	0406	Lawrence Township	0608
Teterboro Borough	0262	Brooklawn Borough	0407	Maurice River Township	0609
Upper Saddle River Bor.	0263	Camden City	0408	Millville City	0610
Waldwick Borough	0264	Cherry Hill Township	0409	Shiloh Borough	0611
Wallington Borough	0265	Chesilhurst Borough	0410	Stow Creek Township	0612
Washington Township	0266	Clementon Borough	0411	Upper Deerfield Twp.	0613
Westwood Borough	0267	Collingswood Borough	0412	Vineland City	0614
Woodcliff Lake Borough	0268	Gibbsboro Borough	0413		
Wood-Ridge Borough	0269	Gloucester City	0414	<b>ESSEX COUNTY</b>	
Wyckoff Township	0270	Gloucester Township	0415	Belleville Township	0701
		Haddon Township	0416	Bloomfield Township	0702
<b>BURLINGTON COUNTY</b>		Haddonfield Borough	0417	Caldwell Borough Twp.	0703
Bass River Township	0301	Haddon Heights Borough	0418	Cedar Grove Township	0704
Beverly City	0302	Hi-Nella Borough	0419	East Orange City	0705
Bordentown City	0303	Laurel Springs Borough	0420	Essex Fells Twp.	0706
Bordentown Township	0304	Lawnside Borough	0421	Fairfield Township	0707
Burlington City	0305	Lindenwold Borough	0422	Glen Ridge Twp.	0708
Burlington Township	0306	Magnolia Borough	0423	Irvington Township	0709
Chesterfield Township	0307	Merchantville Borough	0424	Livingston Township	0710
Cinnaminson Township	0308	Mount Ephraim Borough	0425	Maplewood Township	0711
Delanco Township	0309	Oaklyn Borough	0426	Millburn Township	0712
Delran Township	0310	Pennsauken Township	0427	Montclair Township	0713
Eastampton Township	0311	Pine Hill Borough	0428	Newark City	0714
Edgewater Park Township	0312	Pine Valley Borough	0429	North Caldwell Twp.	0715
Evesham Township	0313	Runnemede Borough	0430	Nutley Township	0716
Fieldsboro Borough	0314	Somerdale Borough	0431	Orange City	0717
Florence Township	0315	Stratford Borough	0432	Roseland Borough	0718
Hainesport Township	0316	Tavistock Borough	0433	South Orange Village Twp.	0719
Lumberton Township	0317	Voorhees Township	0434	Verona Township	0720
Mansfield Township	0318	Waterford Township	0435	West Caldwell Township	0721
Maple Shade Township	0319	Winslow Township	0436	West Orange Township	0722
Medford Township	0320	Woodlynne Borough	0437		
Medford Lakes Borough	0321			<b>GLOUCESTER COUNTY</b>	
Moorestown Township	0322	<b>CAPE MAY COUNTY</b>		Clayton Borough	0801
Mount Holly Township	0323	Avalon Borough	0501	Deptford Township	0802
Mount Laurel Township	0324	Cape May City	0502	East Greenwich Township	0803
New Hanover Township	0325	Cape May Point Borough	0503	Elk Township	0804
North Hanover Township	0326	Dennis Township	0504	Franklin Township	0805
Palmyra Borough	0327	Lower Township	0505	Glassboro Borough	0806
Pemberton Borough	0328	Middle Township	0506	Greenwich Township	0807
Pemberton Township	0329	North Wildwood City	0507	Harrison Township	0808
Riverside Township	0330	Ocean City	0508	Logan Township	0809
Riverton Borough	0331	Sea Isle City	0509	Mantua Township	0810
Shamong Township	0332	Stone Harbor Borough	0510	Monroe Township	0811
Southampton Township	0333	Upper Township	0511	National Park Borough	0812
Springfield Township	0334	West Cape May Borough	0512	Newfield Borough	0813
Tabernacle Township	0335	West Wildwood Borough	0513	Paulsboro Borough	0814
Washington Township	0336	Wildwood City	0514	Pitman Borough	0815
Westampton Township	0337	Wildwood Crest Borough	0515	South Harrison Township	0816
Willingboro Township	0338	Woodbine Borough	0516	Swedesboro Borough	0817
Woodland Township	0339			Washington Township	0818
Wrightstown Borough	0340	<b>CUMBERLAND COUNTY</b>		Wenonah Borough	0819
		Bridgeton City	0601	West Deptford Township	0820
<b>CAMDEN COUNTY</b>		Commercial Township	0602	Westville Borough	0821
Audubon Borough	0401	Deerfield Township	0603	Woodbury City	0822
Audubon Park Borough	0402	Downe Township	0604	Woodbury Heights Bor.	0823
Barrington Borough	0403	Fairfield Township	0605	Woolwich Township	0824

## 2004 County/Municipality Codes

Enter the appropriate four-digit number in the space provided on Form PTR-1. The County/Municipality Codes reflected below are for Division of Taxation purposes **only**.

Municipality	Code	Municipality	Code	Municipality	Code
<b>HUDSON COUNTY</b>		<b>MIDDLESEX COUNTY</b>		Matawan Borough	1331
Bayonne City	0901	Carteret Borough	1201	Middletown Township	1332
East Newark Borough	0902	Cranbury Township	1202	Millstone Township	1333
Guttenberg Town	0903	Dunellen Borough	1203	Monmouth Beach Borough	1334
Harrison Town	0904	East Brunswick Township	1204	Neptune City Borough	1336
Hoboken City	0905	Edison Township	1205	Neptune Township	1335
Jersey City	0906	Helmetta Borough	1206	Ocean Township	1337
Kearny Town	0907	Highland Park Borough	1207	Oceanport Borough	1338
North Bergen Township	0908	Jamesburg Borough	1208	Red Bank Borough	1339
Secaucus Town	0909	Metuchen Borough	1209	Roosevelt Borough	1340
Union City	0910	Middlesex Borough	1210	Rumson Borough	1341
Weehawken Township	0911	Milltown Borough	1211	Sea Bright Borough	1342
West New York Town	0912	Monroe Township	1212	Sea Girt Borough	1343
<b>HUNTERDON COUNTY</b>		New Brunswick City	1213	Shrewsbury Borough	1344
Alexandria Township	1001	North Brunswick Twp.	1214	Shrewsbury Township	1345
Bethlehem Township	1002	Old Bridge Township	1215	South Belmar Borough	1346
Bloomsbury Borough	1003	Perth Amboy City	1216	Spring Lake Borough	1347
Califon Borough	1004	Piscataway Township	1217	Spring Lake Heights Bor.	1348
Clinton Town	1005	Plainsboro Township	1218	Tinton Falls Borough	1349
Clinton Township	1006	Sayreville Borough	1219	Union Beach Borough	1350
Delaware Township	1007	South Amboy City	1220	Upper Freehold Township	1351
East Amwell Township	1008	South Brunswick Twp.	1221	Wall Township	1352
Flemington Borough	1009	South Plainfield Bor.	1222	West Long Branch Boro	1353
Franklin Township	1010	South River Borough	1223	<b>MORRIS COUNTY</b>	
Frenchtown Borough	1011	Spotswood Borough	1224	Boonton Town	1401
Glen Gardner Borough	1012	Woodbridge Township	1225	Boonton Township	1402
Hampton Borough	1013	<b>MONMOUTH COUNTY</b>		Butler Borough	1403
High Bridge Borough	1014	Aberdeen Township	1301	Chatham Borough	1404
Holland Township	1015	Allenhurst Borough	1302	Chatham Township	1405
Kingwood Township	1016	Allentown Borough	1303	Chester Borough	1406
Lambertville City	1017	Asbury Park City	1304	Chester Township	1407
Lebanon Borough	1018	Atlantic Highlands Bor.	1305	Denville Township	1408
Lebanon Township	1019	Avon-by-the-Sea Bor.	1306	Dover Town	1409
Milford Borough	1020	Belmar Borough	1307	East Hanover Township	1410
Raritan Township	1021	Bradley Beach Borough	1308	Florham Park Borough	1411
Readington Township	1022	Brielle Borough	1309	Hanover Township	1412
Stockton Borough	1023	Colts Neck Township	1310	Harding Township	1413
Tewksbury Township	1024	Deal Borough	1311	Jefferson Township	1414
Union Township	1025	Eatontown Borough	1312	Kinnelon Borough	1415
West Amwell Township	1026	Englishtown Borough	1313	Lincoln Park Borough	1416
<b>MERCER COUNTY</b>		Fair Haven Borough	1314	Long Hill Township	1430
East Windsor Township	1101	Farmingdale Borough	1315	Madison Borough	1417
Ewing Township	1102	Freehold Borough	1316	Mendham Borough	1418
Hamilton Township	1103	Freehold Township	1317	Mendham Township	1419
Hightstown Borough	1104	Hazlet Township	1318	Mine Hill Township	1420
Hopewell Borough	1105	Highlands Borough	1319	Montville Township	1421
Hopewell Township	1106	Holmdel Township	1320	Morris Plains Borough	1423
Lawrence Township	1107	Howell Township	1321	Morris Township	1422
Pennington Borough	1108	Interlaken Borough	1322	Morristown Town	1424
Princeton Borough	1109	Keansburg Borough	1323	Mountain Lakes Borough	1425
Princeton Township	1110	Keyport Borough	1324	Mt. Arlington Borough	1426
Trenton City	1111	Little Silver Borough	1325	Mt. Olive Township	1427
Washington Township	1112	Loch Arbour Village	1326	Netcong Borough	1428
West Windsor Township	1113	Long Branch City	1327	Parsippany-Troy Hills Twp.	1429
		Manalapan Township	1328	Pequannock Township	1431
		Manasquan Borough	1329	Randolph Township	1432
		Marlboro Township	1330	Riverdale Borough	1433



## 2004 County/Municipality Codes

Enter the appropriate four-digit number in the space provided on Form PTR-1. The County/Municipality Codes reflected below are for Division of Taxation purposes **only**.

Municipality	Code	Municipality	Code	Municipality	Code
Rockaway Borough	1434	West Milford Township	1615	Montague Township	1914
Rockaway Township	1435	West Paterson Borough	1616	Newton Town	1915
Roxbury Township	1436			Ogdensburg Borough	1916
Victory Gardens Borough	1437	<b>SALEM COUNTY</b>		Sandyston Township	1917
Washington Township	1438	Alloway Township	1701	Sparta Township	1918
Wharton Borough	1439	Carneys Point Township	1702	Stanhope Borough	1919
<b>OCEAN COUNTY</b>		Elmer Borough	1703	Stillwater Township	1920
Barneгат Township	1501	Elsinboro Township	1704	Sussex Borough	1921
Barneгат Light Borough	1502	Lower Alloways Crk. Twp.	1705	Vernon Township	1922
Bay Head Borough	1503	Mannington Township	1706	Walpack Township	1923
Beach Haven Borough	1504	Oldmans Township	1707	Wantage Township	1924
Beachwood Borough	1505	Penns Grove Borough	1708		
Berkeley Township	1506	Pennsville Township	1709	<b>UNION COUNTY</b>	
Brick Township	1507	Pilesgrove Township	1710	Berkeley Heights Twp.	2001
Dover Township	1508	Pittsgrove Township	1711	Clark Township	2002
Eagleswood Township	1509	Quinton Township	1712	Cranford Township	2003
Harvey Cedars Borough	1510	Salem City	1713	Elizabeth City	2004
Island Heights Borough	1511	Upper Pittsgrove Twp.	1714	Fanwood Borough	2005
Jackson Township	1512	Woodstown Borough	1715	Garwood Borough	2006
Lacey Township	1513			Hillside Township	2007
Lakehurst Borough	1514	<b>SOMERSET COUNTY</b>		Kenilworth Borough	2008
Lakewood Township	1515	Bedminster Township	1801	Linden City	2009
Lavallette Borough	1516	Bernards Township	1802	Mountainside Borough	2010
Little Egg Harbor Twp.	1517	Bernardsville Borough	1803	New Providence Borough	2011
Long Beach Township	1518	Bound Brook Borough	1804	Plainfield City	2012
Manchester Township	1519	Branchburg Township	1805	Rahway City	2013
Mantoloking Borough	1520	Bridgewater Township	1806	Roselle Borough	2014
Ocean Gate Borough	1522	Far Hills Borough	1807	Roselle Park Borough	2015
Ocean Township	1521	Franklin Township	1808	Scotch Plains Township	2016
Pine Beach Borough	1523	Green Brook Township	1809	Springfield Township	2017
Plumsted Township	1524	Hillsborough Township	1810	Summit City	2018
Point Pleasant Borough	1525	Manville Borough	1811	Union Township	2019
Pt. Pleasant Beach Bor.	1526	Millstone Borough	1812	Westfield Town	2020
Seaside Heights Borough	1527	Montgomery Township	1813	Winfield Township	2021
Seaside Park Borough	1528	North Plainfield Borough	1814		
Ship Bottom Borough	1529	Peapack & Gladstone Bor.	1815	<b>WARREN COUNTY</b>	
South Toms River Bor.	1530	Raritan Borough	1816	Allamuchy Township	2101
Stafford Township	1531	Rocky Hill Borough	1817	Alpha Borough	2102
Surf City Borough	1532	Somerville Borough	1818	Belvidere Town	2103
Tuckerton Borough	1533	South Bound Brook Bor.	1819	Blairstown Township	2104
		Warren Township	1820	Franklin Township	2105
		Watchung Borough	1821	Frelinghuysen Township	2106
<b>PASSAIC COUNTY</b>				Greenwich Township	2107
Bloomington Borough	1601	<b>SUSSEX COUNTY</b>		Hackettstown Town	2108
Clifton City	1602	Andover Borough	1901	Hardwick Township	2109
Haledon Borough	1603	Andover Township	1902	Harmony Township	2110
Hawthorne Borough	1604	Branchville Borough	1903	Hope Township	2111
Little Falls Township	1605	Byram Township	1904	Independence Township	2112
North Haledon Borough	1606	Frankford Township	1905	Knowlton Township	2113
Passaic City	1607	Franklin Borough	1906	Liberty Township	2114
Paterson City	1608	Fredon Township	1907	Lopatcong Township	2115
Pompton Lakes Borough	1609	Green Township	1908	Mansfield Township	2116
Prospect Park Borough	1610	Hamburg Borough	1909	Oxford Township	2117
Ringwood Borough	1611	Hampton Township	1910	Phillipsburg Town	2119
Totowa Borough	1612	Hardyston Township	1911	Pohatcong Township	2120
Wanaque Borough	1613	Hopatcong Borough	1912	Washington Borough	2121
Wayne Township	1614	Lafayette Township	1913	Washington Township	2122
				White Township	2123