

2025  
PAS-1



State of New Jersey  
**Application for Property Tax Relief**  
For Seniors and Certain Disability Recipients

**Complete this application ONLY if**

- You or your spouse/CU partner were born in 1960 or before, **OR**
- You or your spouse/CU partner were receiving Social Security Disability benefits during 2025, **OR**
- You or your spouse/CU partner were receiving Railroad Retirement Disability during 2025.

If you are married or in a civil union, you must provide information for both spouses/civil union partners, unless you maintain separate main homes.	Your Social Security Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Last Name, First Name and Initial (Joint filers enter first name and middle initial of each – Enter spouse/CU partner last name ONLY if different)	
	Spouse's/CU Partner's Social Security Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Home Address (Number and Street, including apartment number or rural route)	
	County/Municipality Code (See Table page 15) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	City, Town, Post Office	State

Enter the address of your main home on October 1, 2025, **if different from the address above.**

Street Address: \_\_\_\_\_ County/Municipality Code:

**This is a combined application for the Property Tax Reimbursement (Senior Freeze), ANCHOR Benefit, and Stay NJ programs.** The application collects information that the Division of Taxation needs to assess your eligibility for these property tax relief programs. We will determine the benefit(s) you are eligible to receive and issue payments accordingly.

**Filing Status**

1. Your Filing Status from your 2025 NJ-1040:

- |  |   |
|--|---|
| <input type="radio"/> A. Single                                    | Married/CU Partner, filing separately:                            |
| <input type="radio"/> B. Head of Household                         | <input type="radio"/> E. Each maintains <b>separate</b> residence |
| <input type="radio"/> C. Qualifying Widow(er)/Surviving CU Partner | <input type="radio"/> F. Both maintain <b>same</b> residence      |
| <input type="radio"/> D. Married/CU Couple, filing joint return    |   |

**Age and Disability Status (Fill in all ovals that apply)**

2. Your Birth Year  Your Spouse's/CU Partner's Birth Year
- 3a. During 2025, were you **receiving** federal Social Security Disability benefit payments?
- |                   |                       |     |                       |    |
|-------------------|-----------------------|-----|-----------------------|----|
| Yourselves        | <input type="radio"/> | Yes | <input type="radio"/> | No |
| Spouse/CU Partner | <input type="radio"/> | Yes | <input type="radio"/> | No |
- 3b. During 2025, were you **receiving** Railroad Retirement Disability benefit payments?
- |                   |                       |     |                       |    |
|-------------------|-----------------------|-----|-----------------------|----|
| Yourselves        | <input type="radio"/> | Yes | <input type="radio"/> | No |
| Spouse/CU Partner | <input type="radio"/> | Yes | <input type="radio"/> | No |

**Residency Information**

4. Did you own/rent your principal residence (main home) in New Jersey on **October 1, 2025**? If "Yes," go to line 5. If "No," you are not eligible for property tax relief benefits. Homeowners who moved in 2025 and answered "No," see instructions. ☐ Yes ☐ No
5. Indicate your residency status on **October 1, 2025.**
- ☐ Homeowner ☐ Mobile home owner ☐ Renter – **SKIP TO Signature section**

**Homeowners and mobile home owners**

Mobile home owners and residents of co-ops and continuing care retirement facilities **must** see instructions before continuing.

- 6a. Did you own and live in the same main home in New Jersey from **January 1, 2025, through December 31, 2025**? (See instructions) If "Yes," go to line 7. If "No" and you were a homeowner, go to line 6b. If "No" and you were a mobile home owner, skip to the Signature section. ☐ Yes ☐ No
- 6b. Were you (or your spouse) born in 1960 or earlier? If "Yes," go to line 6c. If "No," skip to the Signature section. ☐ Yes ☐ No
- 6c. Did you move from one main home you **owned** in New Jersey to another main home you **owned** in New Jersey in 2025? If "Yes," go to Schedule 1. If "No," skip to the Signature section. ☐ Yes ☐ No
7. Are you filing this application for the same home as last year's property tax relief benefits? ☐ Yes ☐ No
8. On December 31, 2025, did you own and live in the same New Jersey home that you owned and occupied on **December 31, 2022**, or earlier? ☐ Yes ☐ No
9. Did you move to your current home between **January 1, 2023, and December 31, 2023**? ☐ Yes ☐ No



Name(s) as shown on Property Tax Relief Application

Your Social Security Number

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**Principal Residence (Main Home)**

10. If your home on October 1, 2025, was a unit in a Co-op or a Continuing Care Retirement Facility, indicate the type, and enter the name of the building or facility. Otherwise, leave blank: \_\_\_\_\_

☐ Co-op or ☐ Continuing Care Retirement Facility

	2024	2025
11a. Did you share ownership of the property that was your main home on October 1, 2025, with anyone other than your spouse/CU partner? (Mobile home owners see instructions.).....	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
11b. If you answered "Yes," indicate the share (percentage) of the property you (and your spouse/CU partner) owned. (Mobile home owners see instructions.) .....	<input type="text"/> %	<input type="text"/> %
12a. Did the property that was your main home on October 1, 2025, consist of multiple units?.....	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
12b. If you answered "Yes," indicate the share (percentage) of the property that you (and your spouse/CU partner) used as your main home. ....	<input type="text"/> %	<input type="text"/> %

If you answered "Yes" at line 11a or 12a, see instructions before completing lines 14 through 16b.

**Property Taxes**

13a. Enter the block and lot numbers of the address that was your main home on October 1, 2025.

Block     . Block Suffix     Lot     . Lot Suffix     Qualifier

13b. Are you claiming property taxes for additional lots? (see instructions)..... ☐ Yes ☐ No

14. Enter your 2024 property taxes billed for the home that was your main home on October 1, 2024.  
(Mobile home owners enter 18% of total site fees) (see instructions) .....   ,    .    
**Prior Senior Freeze recipients.** Your base year property taxes are preprinted. **Do not change.**

15. Enter your 2025 property taxes billed for the home that was your main home on October 1, 2025.  
(Mobile home owners enter 18% of total site fees) (see instructions) .....   ,    .

**Payment-in-Lieu-of-Taxes (P.I.L.O.T.)**

16a. Is there a Payment-in-Lieu-of-Taxes (P.I.L.O.T.) agreement for the home that was your main home in 2025? ..... ☐ Yes ☐ No

16b. If you answered "Yes," enter your Payment-in-Lieu-of-Taxes (P.I.L.O.T.) due for the home that was your main home in 2025 .....   ,    .



Name(s) as shown on Property Tax Relief Application

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**2024 Income**

Enter your annual income for 2024. See the instructions for information on sources of income and how to determine the amount to report. If you do not have any income to report, you must enter "0.00" on line 17f. Losses in one category of income cannot be used to reduce total income. If you have a net loss in any income category, leave that line blank. If you were married or in a civil union on December 31, 2024, and living in the same home, combine your incomes for that year.

17a. New Jersey Total Income (see instructions) .....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17b. Tax-exempt interest income .....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17c. Roth IRA rollovers (see instructions).....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17d. Disability pension received (see instructions).....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17e. Social Security Benefits (including Medicare Part B premiums) received. Enter total amount from Box 5 of Form SSA-1099 .....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17f. Total 2024 income (Add lines 17a–17e) .....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**2025 Income**

Enter your annual income for 2025. See the instructions for information on sources of income and how to determine the amount to report. If you do not have any income to report, you must enter "0.00" on line 18f. Losses in one category of income cannot be used to reduce total income. If you have a net loss in any income category, leave that line blank. If you were married or in a civil union on December 31, 2025, and living in the same home, combine your incomes for that year.

18a. New Jersey Total Income (see instructions) .....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18b. Tax-exempt interest income .....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18c. Roth IRA rollovers (see instructions).....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18d. Disability pension received (see instructions).....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18e. Social Security Benefits (including Medicare Part B premiums) received. Enter total amount from Box 5 of Form SSA-1099 .....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18f. Total 2025 income (Add lines 18a–18e) .....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Complete Signature section.**



Name(s) as shown on Property Tax Relief Application

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**Schedule 1****ONLY** complete this schedule if you moved from one main home you **owned** to another main home you **owned** during 2025. Otherwise, leave this schedule blank.

Main Home 1		Main Home 2	
1. Address			
Block	Block Suffix	Block	Block Suffix
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Lot	Lot Suffix	Lot	Lot Suffix
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Qualifier		Qualifier	
<input type="text"/>		<input type="text"/>	
3. Dates you lived in the property in 2025			
0 1 / 0 1 to M M / D D		M M / D D to 1 2 / 3 1	
4. Did you share ownership of the property with anyone other than your spouse/CU partner?			
<input type="radio"/> Yes <input type="radio"/> No		<input type="radio"/> Yes <input type="radio"/> No	
5. If you answered "Yes," indicate the share (percentage) of the property you (and your spouse/CU partner) owned.			
<input type="text"/> %		<input type="text"/> %	
6. Did the property consist of multiple units?			
<input type="radio"/> Yes <input type="radio"/> No		<input type="radio"/> Yes <input type="radio"/> No	
7. If you answered "Yes," indicate the share (percentage) of the property that you (and your spouse/CU partner) used as your main home.			
<input type="text"/> %		<input type="text"/> %	
8. Total property taxes billed for period of residency			
<input type="text"/> , <input type="text"/> . <input type="text"/>		<input type="text"/> , <input type="text"/> . <input type="text"/>	
9. Payment-in-Lieu-of-Taxes (P.I.L.O.T.) due for period of residency if there was a P.I.L.O.T. agreement for the home.			
<input type="text"/> , <input type="text"/> . <input type="text"/>		<input type="text"/> , <input type="text"/> . <input type="text"/>	

**Continue to PAS-1, line 10 on page 2.****Signature****All of the programs included in this Property Tax Relief application are subject to appropriation in the State budget.**

<b>SIGN HERE</b>	If enclosing a copy of a death certificate for a deceased applicant, check the box. (See instructions) <input type="checkbox"/>		Due Date: November 2, 2026 Mail your completed application to: NJ Division of Taxation Revenue Processing Center Property Tax Relief Application PO Box 635 Trenton, NJ 08646-0635
	Under penalties of perjury, I declare that I have examined this Property Tax Relief application, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the applicant, this declaration is based on all information of which the preparer has any knowledge.		
	Your Signature	Date	
	Spouse's/CU Partner's Signature (if filing jointly, BOTH must sign)		
	Your daytime phone number and/or email address (optional)		
Paid Preparer's Signature		Federal Identification Number	
Firm's name		Firm's Federal Employer Identification Number	

Division  
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