

2025  
PAS-1



013SW01251

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.

<p>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.</p>	Your Social Security Number 	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 	Home Address (Number and Street, including apartment number or rural route)	
	County/Municipality Code (See Table page 15) 	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:

- A. Single
- B. Head of Household
- C. Qualifying Widow(er)/Surviving CU Partner
- D. Married/CU Couple, filing joint return

Married/CU Partner, filing separately:

- E. Each maintains **separate** residence
- F. Both maintain **same** residence

**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 <b>receiving</b> federal Social Security Disability benefit payments?	Yourself	<input type="radio"/> Yes	<input type="radio"/> No
	Spouse/CU Partner	<input type="radio"/> Yes	<input type="radio"/> No
3b. During 2025, were you <b>receiving</b> Railroad Retirement Disability benefit payments?	Yourself	<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.

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.

6b. Were you (or your spouse) born in 1960 or earlier? If "Yes," go to line 6c. If "No," skip to the Signature section.

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.

7. Are you filing this application for the same home as last year's property tax relief benefits?

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?

9. Did you move to your current home between **January 1, 2023, and December 31, 2023**?



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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	
		<input type="radio"/> Yes	<input type="radio"/> No	<input type="radio"/> Yes	<input type="radio"/> No
		<input type="radio"/> <input type="radio"/> %		<input type="radio"/> <input type="radio"/> %	
		<input type="radio"/> Yes	<input type="radio"/> No	<input type="radio"/> Yes	<input type="radio"/> No
		<input type="radio"/> <input type="radio"/> %		<input type="radio"/> <input type="radio"/> %	

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.

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

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.

**Prior Senior Freeze recipients.** Your base year property taxes are preprinted. **Do not change.**

18. Enter your 2020 property taxes paid for the home that was your main home on October 1, 2020.  
(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? .....

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.....



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Name(s) as shown on Property Tax Relief Application

Your Social Security Number

**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"/> <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"/> <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"/> <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"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
 <b>17f. Total 2024 income (Add lines 17a–17e)</b> .....	<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"/> . <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"/> <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"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
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 <b>18f. Total 2025 income (Add lines 18a–18e)</b> .....	<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"/> . <input type="text"/> <input type="text"/>

**Complete Signature section.**



013SW04251

Name(s) as shown on Property Tax Relief Application

Your Social Security Number

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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.

	<b>Main Home 1</b>	<b>Main Home 2</b>								
1. Address										
	Block <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td></tr></table>					Block Suffix <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td></tr></table>				
2. Block/lot/qualifier number	Lot <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td></tr></table>					Lot Suffix <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td></tr></table>				
	Qualifier <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td></tr></table>					Qualifier <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td></tr></table>				
3. Dates you lived in the property in 2025	<b>0 1 / 0 1</b> to <b>MM / DD</b>	<b>MM / DD</b> to <b>1 2 / 3 1</b>								
4. Did you share ownership of the property with anyone other than your spouse/CU partner?	<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.	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td></tr></table> %			<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td></tr></table> %						
6. Did the property consist of multiple units?	<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.	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td></tr></table> %			<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td></tr></table> %						
8. Total property taxes billed for period of residency	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td></tr></table>					<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td></tr></table>				
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.	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td></tr></table>					<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td></tr></table>				
<b>Continue to PAS-1, line 10 on page 2.</b>										

**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"/>										
	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 <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>									
	Firm's name	Firm's Federal Employer Identification Number <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>									
	Division Use	1	2	3							
	4	5	6								
	7	8	9								

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