

Rebate Calculations

Rebate amounts and qualifications for eligibility are subject to change due to

budgetary restrictions. For tax years 1991 through 1997, eligible taxpayers who were under 65 and were not blind or disabled received rebates if their gross

income was \$40,000 or less. If the same restriction applies for the 1998 tax year, rebates will be calculated as follows:

Taxpayers 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				
Homeowners	<i>Married, Filing Joint Return</i>	\$ 0	\$ 70,000	Equal to the amount that property tax paid exceeds 5% of gross income. Not less than \$150 or more than \$500.			
	<i>or</i>						
	<i>Head of Household</i>	70,000	100,000	\$100			
	<i>or</i>						
	<i>Qualifying Widow(er)</i>	100,000		0 (not eligible)			
<hr/>							
	<i>Single</i>	\$ 0	\$ 35,000	Equal to the amount that property tax paid exceeds 5% of gross income. Not less than \$150 or more than \$500.			
	<i>or</i>						
		35,000	70,000	\$150			
	<i>Married, Filing Separate Return*</i>	70,000	100,000	100			
		100,000		0 (not eligible)			
<hr/>							
Tenants	<i>Married, Filing Joint Return</i>	\$ 0	\$ 70,000	Equal to the amount that rent constituting property tax (18% of rent) exceeds 5% of gross income. Not less than \$65 or more than \$500.			
	<i>or</i>						
	<i>Head of Household</i>	70,000	100,000	\$35			
	<i>or</i>						
	<i>Qualifying Widow(er)</i>	100,000		0 (not eligible)			
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	<i>Single</i>	\$ 0	\$ 35,000	Equal to the amount that rent constituting property tax (18% of rent) exceeds 5% of gross income. Not less than \$65 or more than \$500.			
	<i>or</i>						
		35,000	70,000	\$65			
	<i>Married, Filing Separate Return*</i>	70,000	100,000	35			
		100,000		0 (not eligible)			

Taxpayers Under Age 65 and Not Totally and Permanently Disabled

		if your gross income is:	your rebate amount will be:
Homeowners	\$40,000 or less	Maximum	\$90*
Tenants	\$40,000 or less	Maximum	\$30*

*Taxpayers who are married filing separately and maintain the same residence must combine their incomes when calculating the rebate. Each taxpayer is then entitled to one-half the calculated rebate.

Qualifications

To be eligible for a New Jersey Homestead Property Tax Rebate:

- ◆ You must have been domiciled and maintained a principal residence as a homeowner or tenant in New Jersey during 1998; and
- ◆ Your gross income for the entire year must have been \$100,000 or less (see Note on page 39); and
- ◆ Your principal residence, whether owned or rented, must be subject to local property taxes, and property taxes must have been paid on that residence either as actual property taxes or through rent; and
- ◆ Your rented dwelling must have its own separate kitchen and bath facilities; and
- ◆ If you are filing Form NJ-1040, you must file the Homestead Property Tax Rebate Application (Form HR-1040) **and** the NJ-1040 **by April 15, 1999**, or if you are filing the NJ-1040 under an extension, by the extended due date. If you are filing **only** Form HR-1040, see "Rebate Only Filers" below.

Rebate Only Filers. A resident who is not required to file a New Jersey income tax return (because of income below the minimum filing threshold) and meets the qualifications for a Homestead Property Tax Rebate **may file only the HR-1040 to claim a rebate. It is not necessary to file the NJ-1040 along with the homestead rebate application.** These residents have until January 17, 2000 to file Form HR-1040.

Part-year Residents. A part-year resident who meets the qualifications is eligible for a Homestead Property Tax Rebate. Part-year residents must enter their full year income from all sources on Line 8 of the HR-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 HR-1040 to be eligible to receive up to one-half of the rebate.

Principal Residence. A principal residence means a homestead, either owned or rented, actually and continually occupied as your permanent residence. No rebate will be granted for a vacation home, a "second home," or property which the owner rents to someone else.

Homeowners

Under the Homestead Property Tax Rebate Act of 1990, you may claim a rebate for the home in New Jersey that you owned and lived in as your principal residence provided it was subject to local property taxes. Both single family homes and certain multi-family homes qualify.

Multi-Unit Properties. As a homeowner, you may claim a rebate on your property only if it contains four units or less. Of these four units, only one may be used for commercial purposes.

Condominiums and Co-ops. A condominium unit or a unit in a cooperative housing complex or mutual housing corporation is considered a single family dwelling for purposes of the rebate.

Continuing Care Communities. As a resident in a continuing care retirement community, you may qualify for a rebate as a homeowner if the continuing care contract requires you to bear, separately from any other charges, the proportionate share of property taxes attributable to your unit.

Disabled Veterans. Totally and permanently disabled veterans who have a 100% exemption from local property tax

are **not** eligible for a homestead rebate. If any portion of the dwelling is rented to a tenant and property tax is paid by the disabled veteran owner on the rented portion, any tenant may be eligible for a homestead rebate, but the property owner is not eligible.

Life Tenancy. You are also a homeowner if you have life tenancy rights or hold a lease for 99 years or more.

Tenants

Under the Homestead Property Tax Rebate Act, you may claim a rebate if you rented a home or an apartment in a dwelling subject to local property taxes which contained its own separate kitchen and bathroom. You do not qualify for a rebate if you reside in a unit which only has access to a kitchen or bathroom.

Mobile Homes. If you own a mobile home which is located in a mobile home park, you qualify for a rebate as a tenant. For more information on mobile homes, contact the New Jersey Tax Hotline.

Identification Section

Name and Address

Rebate Filers Only. If you are filing only the homestead rebate application, place the peel-off label from the front of this booklet in the name and address section at the top of the application. Correct the label where errors occur. If you have no label, print or type your name (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 HR-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 HR-1040.

If your address has changed, complete the address portion of the identification section and fill in the oval at the top of the HR-1040.

Social Security Number

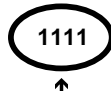
Be sure to check the accuracy of the social security number(s) printed on the label. To correct an error, draw a line through the incorrect number and write the correct number above it.

If you do not have a label or you used the label on your tax return, enter your social security number(s) in the boxes provided, 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.

County/Municipality Code

Check the county/municipality code on your label (see example). Make corrections to the code on the label. If 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 41. If your municipality is not listed, enter the code for the municipality where you pay your property taxes. 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.

111-11-1111 SMIT 222-22-2222
SMITH JOHN & JANE
123 MAIN STREET
TRENTON NJ 08611



County/Municipality Code

Filing Status (Lines 1 - 5)

You must use the same filing status on your homestead 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.

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

Tax-exempt, Subsidized and Campus Housing

One of the qualifications for the New Jersey Homestead Property Tax 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 tax 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 Homestead Property Tax Rebate Application (Form HR-1040) if the dwelling you rent is not subject to local property tax; you do not qualify for a rebate. If you are not sure whether the dwelling you rent is subject to local property tax, contact your municipal tax assessor for information. The Division of Taxation audits returns to insure that only qualified applicants receive rebates.

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 red 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 red letter "D," one digit in each box.

For calendar year filers the year should be entered as 98 and the numbers placed directly in the boxes containing the red letter "Y," one digit in each box. Fiscal year filers should enter the appropriate year in the "Y" boxes.

Age 65 or Older, Blind or Disabled (Line 7)

If either you or your spouse were 65 years of age or older or blind or disabled at the end of the tax year, fill in the "yes" oval. "Disabled" means total and permanent inability to engage in any substantial gainful activity because of any physical or mental impairment, including blindness. Enclose a copy of the doctor's certificate or other medical records with your return the first time you claim the exemption. This information need not be

submitted each year providing there is no change in your condition. You may only fill in the "yes" oval if you or your spouse meet the qualifications; they do not apply to your dependents. If you do not meet the age or disability qualifications, fill in the "no" oval.

Application Section

Line 8 - Gross Income

Enter on Line 8 the amount of income reported on Line 29 of your 1998 New Jersey income tax return, Form NJ-1040. If you did not complete Form NJ-1040, enter on Line 8 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 8.

Line 9 - Spouse's Gross Income

If the filing status on your 1998 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 9 the amount of income reported on Line 29 of your spouse's New Jersey income tax

Application Section - continued

return, Form NJ-1040. If your spouse did not complete Form NJ-1040, enter on Line 9 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 10 - Total Gross Income

Add Lines 8 and 9 and enter the result on Line 10.

NOTE: If the amount on Line 10 is more than \$100,000, you are not eligible for a 1998 Homestead Property Tax Rebate. Do not complete the HR-1040.

Line 11 - Address

Complete the street address and municipality of the New Jersey residence for which the rebate is claimed if different from the address on the front of the application. If you were not a resident on December 31, 1998, enter your last New Jersey address.

Line 12 - Homeowner/Tenant Status

Fill in the oval to indicate whether you were a homeowner, a tenant or both a homeowner and tenant during 1998. Fill in only one oval.

Line 13- Block and Lot Number

If you filled in "Homeowner" or "Both" on Line 12, enter the Block and Lot Number of your principal residence on December 31, 1998, or the last day that you were a resident homeowner in 1998. Include qualifier if applicable. (Only condominiums may have qualifiers assigned to them.) You may obtain this information from your current property tax bill or from your local tax assessor. If you owned more than one principal residence in New Jersey during 1998, enter the Block and Lot Number of your most recent principal residence.

Line 14a - d

You must answer "Yes" or "No" to each question in this section. If you answer "Yes" to any of these questions, you must complete Schedule HR-A. If Schedule

HR-A is not completed and enclosed with Form HR-1040, when required, your Homestead Property Tax Rebate Application will not be processed.

Line 14a - Multiple Residences

Fill in "Yes" only if you moved from one New Jersey residence to another New Jersey residence during the year. (For example, you move from a house to an apartment, or move from one house to another, etc.) If you were both a homeowner and a tenant at the same address during the year, fill in "Yes." If you occupied only one residence during the year, fill in "No."

Line 14b - Multiple Owners

Fill in "Yes" only if you own 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) are the sole owner, fill in "No."

Line 14c - Multi-Unit Properties

Fill in "Yes" if your principal residence consists of more than one dwelling unit. (For example, you own a property which consists of four residential units and you occupy one of the units as your principal residence.) Otherwise, fill in "No."

Residents of cooperative dwelling units and continuing care retirement facilities are **not** considered to be living in multi-unit dwellings and should fill in "No" at Line 14c.

NOTE:

(1) If the property consists of more than four units, the owner of the property **does not qualify** for the rebate.
 (2) If the property contains more than one commercial unit, the owner of the property **does not qualify** for the rebate.
 (3) Tenants living in multi-unit properties, regardless of the number of units, **do qualify** for the rebate if they meet the other qualifications.

Line 14d - Multiple Tenants

Fill in "Yes" only if you lived with someone (other than your spouse) and shared the rent with them. (For example, you and your daughter live together and share the rent for your apartment.) If you (and your spouse) are the sole tenant(s), fill in "No."

Homeowners (Lines 15 and 16)

Line 15 - Property Tax

Enter on Line 15 the total amount of property taxes paid on your principal residence in New Jersey during the year. Report only the actual amount of property tax that was due and paid to the local taxing authorities during 1998. If no property tax payments were made by December 31, 1998, you may not claim a Homestead Property Tax Rebate. If your filing status is married, filing separate return, report the full amount of property taxes paid, unless you do not own the principal residence.

Residents of cooperative dwelling units must obtain from their cooperative's management their share of property taxes for the residential unit they occupy.

Residents of continuing care retirement facilities may not include charges for anything other than their share of property taxes as specified in their continuing care contract.

For Schedule HR-A filers only:

- ♦ Enter on Line 15 the amount from Line 6, Part I of Schedule HR-A;
- ♦ Continue with Lines 16a and b of the HR-1040.

Line 16a - Total Property Taxes Paid

Do not complete Line 16a unless you are filing Schedule HR-A. If you completed Schedule HR-A, enter on Line 16a the total amount of property taxes paid from Schedule HR-A, Part I, Line 5.

Line 16b - Number of Days as an Owner

Do not complete Line 16b unless you are filing Schedule HR-A. If you completed Schedule HR-A, enter on Line 16b the total number of days you were a homeowner from Schedule HR-A, Part I, Line 4. The number of days may not exceed 365.

Tenants (Lines 17 and 18)

Line 17 - Rent

Enter on Line 17 the total amount of rent paid on your principal residence in New Jersey during the year.

For Schedule HR-A filers only:

- ◆ Enter on Line 17 your share of total rent paid from Line 12, Part II of Schedule HR-A;
- ◆ Continue with Lines 18a and b of Form HR-1040.

Line 18a - Total Rent Paid

Do not complete Line 18a unless you are enclosing Schedule HR-A. If you completed Schedule HR-A, enter on Line 18a the total amount of rent paid by all tenants from Schedule HR-A, Part II, Line 11.

Line 18b - Number of Days as a Tenant

Do not complete Line 18b unless you are enclosing Schedule HR-A. If you completed Schedule HR-A, enter on Line 18b the total number of days you were a tenant from Schedule HR-A, Part II, Line 10. The number of days may not exceed 365.

If you were both a homeowner and a tenant during 1998, the total number of days on Line 16b and 18b may not exceed 365.

Signatures

Rebate Only Filers. Sign and date your homestead 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 homestead rebate.

For information about authorizing the Division of Taxation to discuss your return and enclosures with your paid preparer, see "Paid Tax Preparers" on page 13.

Schedule HR-A

Complete this Schedule and enclose it with your HR-1040 **only** if you answered "Yes" to one or more of the questions at Line 14 of Form HR-1040. Be sure to complete all the columns for each address listed. See additional instructions on the form.

You must complete Schedule HR-A if in 1998 you had:

- ◆ More than one New Jersey residence during the year; or
- ◆ A residence with more than one eligible dwelling unit; or
- ◆ A residence with multiple owners; or
- ◆ A residence with multiple tenants; or
- ◆ Filled in the "Both" (homeowner and tenant) oval at Line 12.

NOTE: Part-year residents must complete Schedule HR-A **only** if one or more of the conditions above apply.

Where to Send Your Application

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

STATE OF NEW JERSEY
DIVISION OF TAXATION
PO Box 197
TRENTON NJ 08646-0197

Income Tax with Rebate Filers. If you are filing both Form NJ-1040 and Form HR-1040, mail your homestead rebate application in the same envelope together with your income tax return. See "Where to Send Your Return" on page 11.

Seniors or Blind/Disabled Persons. If either you or your spouse were 65 years of age or older or blind or disabled at the end of the tax year, and your gross income on Line 29 is \$7,500 or less (\$3,750 for married persons filing separately), and you are entitled to 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 homestead rebate. **Do not** complete Line 35 to claim a property tax deduction or Line 43 to claim a property tax credit.

NOTE: The Division of Taxation will calculate the amount of your rebate based on the information you provide. Rebate amounts and qualifications for eligibility are subject to change due to budgetary restrictions. For 1997, eligible taxpayers who were under age 65 and were not blind or disabled received rebates if their gross income was \$40,000 or less. For 1998, these restrictions may or may not apply.

For more information on how the rebate is calculated, request Tax Topic Bulletin HR-2, *Homestead Property Tax Rebate Guidelines*.

Enter the appropriate four-digit number in the boxes above Line 1 on Form NJ-1040 and Form HR-1040. The County/Municipality Codes reflected below are for 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 Township	0717
Brigantine City	0103	Rivervale 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		
Estell Manor City	0109	South Hackensack Twp.	0259	Lawnside Borough	0421	GLOUCESTER COUNTY	
Folsom Borough	0110	Teaneck Township	0260	Lindenwold Borough	0422	Clayton Borough	0801
Galloway Township	0111	Tenafly Borough	0261	Magnolia Borough	0423	Deptford Township	0802
Hamilton Township	0112	Teterboro Borough	0262	Merchantville Borough	0424	East Greenwich Township	0803
Hammonton Town	0113	Upper Saddle River Bor.	0263	Mount Ephraim Borough	0425	Elk Township	0804
Linwood City	0114	Waldwick Borough	0264	Oaklyn Borough	0426	Franklin Township	0805
Longport Borough	0115	Wallington Borough	0265	Pennsauken Township	0427	Glassboro Borough	0806
Margate City	0116	Washington Township	0266	Pine Hill Borough	0428	Greenwich Township	0807
Mullica Township	0117	Westwood Borough	0267	Pine Valley Borough	0429	Harrison Township	0808
Northfield City	0118	Woodcliff Lake Borough	0268	Runnemede Borough	0430	Logan Township	0809
Pleasantville City	0119	Wood Ridge Borough	0269	Somerdale Borough	0431	Mantua Township	0810
Port Republic City	0120	Wycoff Township	0270	Stratford Borough	0432	Monroe Township	0811
Somers Point City	0121			Tavistock Borough	0433	National Park Borough	0812
Ventnor City	0122	BURLINGTON COUNTY		Voorhees Township	0434	Newfield Borough	0813
Weymouth Township	0123	Bass River Township	0301	Waterford Township	0435	Paulsboro Borough	0814
		Beverly City	0302	Winslow Township	0436	Pitman Borough	0815
		Bordentown City	0303	Woodlynne Borough	0437	South Harrison Township	0816
		Bordentown Township	0304			Swedesboro Borough	0817
		Burlington City	0305	CAPE MAY COUNTY			
		Burlington Township	0306	Avalon Borough	0501	Washington Township	0818
		Chesterfield Township	0307	Cape May City	0502	Wenonah Borough	0819
		Cinnaminson Township	0308	Cape May Point Borough	0503	West Deptford Township	0820
		Delanco Township	0309	Dennis Township	0504	Westville Borough	0821
		Delran Township	0310	Lower Township	0505	Woodbury City	0822
		Eastampton Township	0311	Middle Township	0506	Woodbury Heights Bor.	0823
		Edgewater Park Township	0312	North Wildwood City	0507	Woolwich Township	0824
		Evesham Township	0313	Ocean City	0508		
		Fieldsboro Borough	0314	Sea Isle City	0509	HUDSON COUNTY	
		Florence Township	0315	Stone Harbor Borough	0510	Bayonne City	0901
		Hainesport Township	0316	Upper Township	0511	East Newark Borough	0902
		Lumberton Township	0317	West Cape May Borough	0512	Guttenberg Town	0903
		Mansfield Township	0318	West Wildwood Borough	0513	Harrison Town	0904
		Maple Shade Township	0319	Wildwood City	0514	Hoboken City	0905
		Medford Township	0320	Wildwood Crest Borough	0515	Jersey City	0906
		Medford Lakes Borough	0321	Woodbine Borough	0516	Kearny Town	0907
		Moorestown Township	0322			North Bergen Township	0908
		Mount Holly Township	0323	CUMBERLAND COUNTY			
		Mount Laurel Township	0324	Bridgeton City	0601	Secaucus Town	0909
		New Hanover Township	0325	Commercial Township	0602	Union City	0910
		North Hanover Township	0326	Deerfield Township	0603	Weehawken Township	0911
		Palmyra Borough	0327	Downe Township	0604	West New York Town	0912
		Pemberton Borough	0328	Fairfield Township	0605		
		Pemberton Township	0329	Greenwich Township	0606	HUNTERDON COUNTY	
		Riverside Township	0330	Hopewell Township	0607	Alexandria Township	1001
		Riverton Borough	0331	Lawrence Township	0608	Bethlehem Township	1002
		Shamong Township	0332	Maurice River Township	0609	Bloomsbury Borough	1003
		Southampton Township	0333	Millville City	0610	Califon Borough	1004
		Springfield Township	0334	Shiloh Borough	0611	Clinton Town	1005
		Tabernacle Township	0335	Stow Creek Township	0612	Clinton Township	1006
		Washington Township	0336	Upper Deerfield Twp.	0613	Delaware Township	1007
		Westampton Township	0337	Vineland City	0614	East Amwell Township	1008
		Willingboro Township	0338			Flemington Borough	1009
		Woodland Township	0339	ESSEX COUNTY			
		Wrightstown Borough	0340	Belleville Township	0701	Franklin Township	1010
				Bloomfield Township	0702	Frenchtown Borough	1011
		CAMDEN COUNTY		Caldwell Borough Twp.	0703	Glen Gardner Borough	1012
		Audubon Borough	0401	Cedar Grove Township	0704	Hampton Borough	1013
		Audubon Park Borough	0402	East Orange City	0705	High Bridge Borough	1014
		Barrington Borough	0403	Essex Fells Twp.	0706	Holland Township	1015
		Bellmawr Borough	0404	Fairfield Township	0707	Kingwood Township	1016
		Berlin Borough	0405	Glen Ridge Twp.	0708	Lambertville City	1017
		Berlin Township	0406	Irvington Township	0709	Lebanon Borough	1018
		Brooklawn Borough	0407	Livingston Township	0710	Lebanon Township	1019
		Camden City	0408	Maplewood Township	0711	Milford Borough	1020
		Cherry Hill Township	0409	Millburn Township	0712	Raritan Township	1021
		Chesilhurst Borough	0410	Montclair Township	0713	Readington Township	1022
		Clementon Borough	0411	Newark City	0714	Stockton Borough	1023
		Collingswood Borough	0412	North Caldwell Twp.	0715	Tewksbury Township	1024
						Union Township	1025
						West Amwell Township	1026

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

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