

2011

New Jersey

Property Tax Reimbursement

(Form PTR-1)

Filing Deadline Extended to
→ October 19, 2012 ←

Changes to Income Eligibility Requirements for 2011 Property Tax Reimbursement (Senior Freeze) Program

Under the terms of the State Budget for fiscal year 2013, only those applicants filing Form PTR-1 whose income for 2010 (their base year) did not exceed \$80,000 and whose income for 2011 did not exceed \$70,000 (the original limit was \$80,000) will be eligible to receive a reimbursement payment for 2011, provided they met all the other program requirements. (See "Qualifications" on page 1 of the Form PTR-1 instruction booklet.)

Residents whose 2011 income was over \$70,000 but not over \$80,000 will not receive reimbursements for 2011, even if they met all the other program requirements.

However, by filing a 2011 Form PTR-1 by the due date, these residents can establish their eligibility for benefits in future years and ensure they will be mailed an application for 2012. Please be aware that the Division of Taxation will send notices to applicants whose 2011 income was over \$70,000 but not over \$80,000 advising them that they are not eligible to receive reimbursement payments for 2011.

FOR INFORMATION:

Visit the Division of Taxation Web Site:

Call the Property Tax Reimbursement Hotline:

www.state.nj.us/treasury/taxation/

1-800-882-6597



You must enter your social security number below

Form section for personal information including Social Security Number, Last Name, First Name and Initial, Home Address, City, Town, Post Office, State, and Zip Code.

Questions 1-3 regarding Residency Status, Marital/Civil Union Status on December 31, 2010, and Marital/Civil Union Status on December 31, 2011.

Questions 4a and 4b regarding age or disability requirements for reimbursement eligibility.

Question 5: Did you live in New Jersey continuously since before January 1, 2001, as either a homeowner or a renter?

Question 6: Did you own and live in your New Jersey home (or lease a site in a mobile home park in New Jersey on which you placed a manufactured or mobile home that you own) since before January 1, 2008?

Question 7: Complete Income Worksheet A (on reverse) and enter the amount of 2010 Total Income from Line r.

Question 8: Complete Income Worksheet B (on reverse) and enter the amount of 2011 Total Income from Line r.

Question 9: Enter the address for which you are claiming the reimbursement if different from above. Street address and Municipality.

Question 10: Homeowners: Enter the block and lot numbers of the residence for which the property tax reimbursement is being claimed. Block, Lot, and Qualifier.

Question 11a: Did you share ownership of your principal residence with anyone other than your spouse/CU partner? (Mobile Home Owners see instructions.)

Question 11b: If you answered "Yes," indicate the share (percentage) of the property owned by you (and your spouse/CU partner) (Mobile Home Owners see instructions.)

Question 12a: Does your principal residence consist of more than one unit?

Question 12b: If you answered "Yes," indicate the share (percentage) of the property that you (and your spouse/CU partner) occupy as your principal residence.

If you answered "Yes" at Line 11a or Line 12a, be sure to read the instructions on pages 9-10 before you complete Lines 13 and 14.

Question 13: Enter your total 2011 property taxes due and paid on your principal residence. (For Mobile Home Owners, property taxes are your total site fees paid multiplied by 0.18)

Question 14: Enter your total 2010 property taxes due and paid on your principal residence. (For Mobile Home Owners, property taxes are your total site fees paid multiplied by 0.18)

Question 15: REIMBURSEMENT AMOUNT (See "Impact of State Budget" on page 1 of instructions.) Subtract Line 14 from Line 13.

If Line 15 is zero or less, you are not eligible for a property tax reimbursement and you should not file this application.

Division Use: 1, 2, 3, 4, 5, 6, 7

SIGN HERE section containing signature lines for applicant, spouse/CU partner, and paid preparer, along with identification numbers and firm name.

Due Date: June 1, 2012
Mail your completed application to:
NJ Division of Taxation
Revenue Processing Center
Property Tax Reimbursement
PO Box 635
Trenton, NJ 08646-0635
Property Tax Reimbursement
Hotline: 1-800-882-6597

Place label on form if all preprinted information is correct. Otherwise, print or type your name and address.

REPORTING INCOME

Losses in one category of income **cannot** be used to reduce total income. **If you have a net loss in any income category, make no entry on that line.**

**Income Worksheet A
2010 Total Income**

If you were married or in a civil union as of December 31, 2010, you must combine your income with your spouse's/CU partner's income.

- a. Social Security Benefits (including Medicare Part B premiums) paid to or on behalf of the applicant. _____
- b. Pension and Retirement Benefits . . . _____
(including IRA and annuity income)
- c. Salaries and Wages _____
- d. Bonuses, Commissions & Fees . . . _____
- e. Unemployment Benefits _____
- f. Disability Benefits, whether public or private (including veterans' and black lung benefits) _____
- g. Interest (taxable & exempt) _____
- h. Dividends _____
- i. Capital Gains _____
- j. Net Rental Income _____
- k. Net Business Income _____
- l. Support Payments _____
- m. Inheritances _____
- n. Royalties _____
- o. Gambling & Lottery Winnings _____
(including New Jersey)
- p. Bequests and Death Benefits _____
- q. All Other Income _____
- r. TOTAL _____

Was your total 2010 income \$80,000* or less? You must report combined income of both spouses/CU partners if your status at Line 2 of the application was "Married/CU Couple."

- Yes. Enter the total amount on Line 7 and continue with Income Worksheet B.
- No. STOP. You are not eligible for a property tax reimbursement.

*Subject to change by State Budget.

**Income Worksheet B
2011 Total Income**

If you were married or in a civil union as of December 31, 2011, you must combine your income with your spouse's/CU partner's income.

- a. Social Security Benefits (including Medicare Part B premiums) paid to or on behalf of the applicant. _____
- b. Pension and Retirement Benefits . . . _____
(including IRA and annuity income)
- c. Salaries and Wages _____
- d. Bonuses, Commissions & Fees . . . _____
- e. Unemployment Benefits _____
- f. Disability Benefits, whether public or private (including veterans' and black lung benefits) _____
- g. Interest (taxable & exempt) _____
- h. Dividends _____
- i. Capital Gains _____
- j. Net Rental Income _____
- k. Net Business Income _____
- l. Support Payments _____
- m. Inheritances _____
- n. Royalties _____
- o. Gambling & Lottery Winnings _____
(including New Jersey)
- p. Bequests and Death Benefits _____
- q. All Other Income _____
- r. TOTAL _____

Was your total 2011 income \$80,000* or less? You must report combined income of both spouses/CU partners if your status at Line 3 of the application was "Married/CU Couple."

- Yes. Enter the total amount on Line 8 and continue completing the application.
- No. STOP. You are not eligible for a property tax reimbursement.

*Subject to change by State Budget.

Proof of Age or Disability for 2010 and 2011 Must Be Submitted With Application

Age 65 or Older. If you (or your spouse/CU partner) indicated at Line 4a and/or 4b that you were 65 or older, you must submit proof of age with your application. Examples of acceptable documentation include copies of the following:

- Birth Certificate
- Driver's License
- Church Records

Receiving Federal Social Security Disability Benefits. If you (or your spouse/CU partner) were under 65 and indicated at Lines 4a and/or 4b that you (or your spouse/CU partner) were receiving Federal Social Security Disability Benefits, you must submit with your application a copy of the Social Security Award Letter indicating that you (or your spouse/CU partner) were receiving benefits for that year(s). You do not qualify if receiving benefits on behalf of someone else.