

# **2002 Form PTR-1**

**New Jersey**

## **Property Tax Reimbursement Application**

- **For Low Income Homeowners Who Are Senior Citizens or Disabled**
- **File Your Application by —  
March 17, 2003**
- **For More Information Call —  
1-800-882-6597**

### **IMPORTANT**

**THIS FORM IS FOR APPLICANTS WHO DID NOT  
RECEIVE A 2001 PROPERTY TAX REIMBURSEMENT.**

# 2002 Property Tax Reimbursement Application

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## What You Need To Know

- When completing your application, fill in the applicable ovals completely like this: ●. This will ensure that your application is scanned successfully.
- Use only blue or black ink when completing your application.
- Do not staple, paper clip, tape, or use any other fastening device to attach your property tax bills or other documentation to your application.
- **File the original forms** contained in this booklet. Do not submit copies of the application.
- Make sure you enclose copies of your **2001** and **2002** property tax bills and proof of payment. Mobile home owners, enclose documentation of annual site fees due and paid.
- Make sure you enclose proof of age or disability.
- If you meet the eligibility requirements for both **2001** and **2002**, you **must** file this application in order to use the amount of your **2001** property taxes to calculate your reimbursement in future years.
- Make sure all numbers entered on this form are placed within the boundaries of each box. Do not use dollar signs or dashes.

**Print or type numbers like this:**

1	2	3	4	5	6	7	8	9	0
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**Show dollar amounts like this:**

7. 2001 Total Income.....

7.		9	,	2	4	0	.	1	7
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## State of New Jersey

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

PO Box 001

TRENTON NJ 08695-0001

JAMES E. MCGREEVEY  
*Governor*

Dear Friend,

Thank you for participating in New Jersey's Property Tax Reimbursement Program. Our seniors are America's "greatest generation". There can be no greater responsibility and moral obligation than to help our seniors and disabled residents maintain their homes within our communities.

Last year, we expanded the Property Tax Reimbursement Program, which provides New Jersey seniors with a rebate for the portion of their property tax bill that exceeds what they paid in the previous year. By doubling the income eligibility level, more than twice as many seniors and disabled residents were eligible to receive the benefits of this program for the first time last year.

Current income limits are \$38,475 for 2001 and \$39,475 for 2002 for single residents and \$47,177 for 2001 and \$48,404 for 2002 for married couples. Complete eligibility requirements are listed in the enclosed application.

Over 88,000 New Jersey residents took advantage of the Property Tax Reimbursement Program in 2002, receiving an average property tax "freeze" check of nearly \$208. As Governor, I am strongly committed to appropriating the necessary money to sustain this valued program in the current fiscal year, as well as all future years.

Once again, thank you for participating in this important property tax relief program. Please make every effort to apply this year and encourage other seniors and disabled residents to participate as well. May you and your family be blessed with a safe and healthy New Year.

With all good wishes,

A handwritten signature in black ink that reads "James E. McGreevey".

James E. McGreevey

## **IMPORTANT!**

### **2001 Reimbursement Recipients**

If you applied for and received a 2001 property tax reimbursement, you should have received a personalized application preprinted with information you provided. If you qualify for a 2002 property tax reimbursement, be sure to use the personalized application. If you applied for and received a 2001 property tax reimbursement and 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, 2001, and again, as of December 31, 2002, the amount of the 2002 reimbursement will be the difference between the amount of property taxes that were due and paid by the applicant in 2001 and the amount of property taxes that were due and paid in 2002, provided, of course, that the amount paid in 2002 was greater than the amount paid in 2001. 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 homestead rebates, NJ SAVER rebates, and/or property tax credits or deductions may also receive the property tax reimbursement if they meet the eligibility requirements.**

### **Reminder**

**The Homestead Rebate, Property Tax Reimbursement, and NJ SAVER Rebate Programs are separate programs and separate applications must be filed every year for each program.**

### **Qualifications**

To qualify for the 2002 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, 2001. If receiving Federal Social Security disability, you must have continued to receive such benefits through December 31, 2002 (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, 1992, 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, 1999; **and**
- Your total annual income must be less than:
  - For 2001: \$38,475 if you are single, **or** \$47,177 (combined income) if married; **and**
  - For 2002: \$39,475 if you are single, **or** \$48,404 (combined income) if married; **and**
- For both 2001 and 2002 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.

## 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 payments paid under the EGTRRA of 2001
- 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 March 17, 2003

Eligible applicants must file the 2002 Property Tax Reimbursement Application (Form PTR-1) on or before March 17, 2003. 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 such as a copy of:

- birth certificate
- driver's license, or
- 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.

### Proof of Payment

Applicants are required to submit proof of the amount of property taxes that were due **and** paid with their applications. The Division of Taxation will accept copies of the following:

#### HOMEOWNERS

1. **Property tax bills** for both 2001 and 2002, **along with**
2. **Proof of the amount of property taxes paid** which may be either:
  - a. Copies of cancelled checks or receipts for both 2001 and 2002 showing the amount of property taxes paid; or
  - b. Copies of Form 1098 for both 2001 and 2002 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 2001 and 2002 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 2001 and 2002.**

**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 dwelling units (if home consists of more than one dwelling unit).** If the property consists of more than one dwelling 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 2001 and 2002 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 2001 and 2002 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 2001 and 2002.

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

**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 2001 and 2002.

## Deceased Residents

If a person met the eligibility requirements on December 31, 2002, 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, 2001, and indicate on Line 3 the marital status of the applicant(s) on December 31, 2002. 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, 2002, the surviving spouse must satisfy all eligibility requirements for both 2001 and 2002 to qualify for the reimbursement. The marital status of a surviving spouse who does not remarry during the year is "Single."

## Reimbursement Checks

For those applicants who qualify, reimbursement checks for the difference between the 2001 and 2002 property taxes (or 18% of the annual site fees) will be sent on or before July 15, 2003.

## 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 homestead 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, 2002, was married. Your reimbursement and next year's application will be sent to the address you provide.

## 2002 Form PTR-1 Instructions

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, 2002, 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, 2002, 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.

### County/Municipality Code

Enter your four-digit county/municipality code, one digit in each box () from the table on page 11. This code identifies the county and municipality of your current residence. The county and municipality codes 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 - 2001 Marital Status

Indicate your marital status on December 31, 2001. 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 - 2002 Marital Status

Indicate your marital status on December 31, 2002. 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, 2001. Fill in only one oval (●) at Line 4a as follows:

- If you (or your spouse) were 65 or older on December 31, 2001, 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, 2001, 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, 2001, 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, 2001, was still receiving benefits on December 31, 2002. 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, 1992, 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, 1999. 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 2001 AND 2002, you are not eligible for the reimbursement. Do not file the application.

## Determining Income Eligibility (Lines 7 and 8)

**Table 1 – 2001 Total Income**

If your marital status on December 31, 2001 was...	And your total 2001 income was...	Then...
Single	Less than \$38,475	You meet the income eligibility requirement for 2001. Continue completing the application.
	\$38,475 or more	<b>You are not eligible</b> for the reimbursement and should not file this application.
Married	Less than \$47,177	You meet the income eligibility requirement for 2001. Continue completing the application.
	\$47,177 or more	<b>You are not eligible</b> for the reimbursement and should not file this application.

**Table 2 – 2002 Total Income**

If your marital status on December 31, 2002 was...	And your total 2002 income was...	Then...
Single	Less than \$39,475	You meet the income eligibility requirement for 2002. Continue completing the application.
	\$39,475 or more	<b>You are not eligible</b> for the reimbursement and should not file this application.
Married	Less than \$48,404	You meet the income eligibility requirement for 2002. Continue completing the application.
	\$48,404 or more	<b>You are not eligible</b> for the reimbursement and should not file this application.

## 2002 Form PTR-1 Instructions

### Income Worksheet A - 2001

List all the income you received in 2001. Add the amounts on lines a through o. If your total 2001 income was less than \$38,475 (if you were single), or less than \$47,177 (combined income if you were married), you meet the income eligibility requirement for 2001. See chart on page 7. If you were married as of December 31, 2001, you must combine your income with your spouse's income when completing the worksheet. If your spouse died during 2001 and your marital status on December 31, 2001, was "Single," only your income should be included. Joint income must be apportioned to reflect the amount you received.

### Line 7 - 2001 Total Income

If you meet the income eligibility requirement, enter the amount of your 2001 Total Income from Income Worksheet A, Line p and continue with Income Worksheet B.

### Income Worksheet B - 2002

List all the income you received in 2002. Add the amounts on lines a through o. If your total 2002 income was less than \$39,475 (if you were single), or less than \$48,404 (combined income if you were married), you meet the income eligibility requirement for 2002. See chart on page 7. If you were married as of December 31, 2002, you must combine your income with your spouse's income when completing the worksheet. If your spouse died during 2002 and your marital status on December 31, 2002, was "Single," only your income should be included. Joint income must be apportioned to reflect the amount you received.

### Line 8 - 2002 Total Income

If you meet the income eligibility requirement, enter the amount of your 2002 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 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(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, check "No."

### Line 11b - Percentage of Ownership

**Homeowners.** If you answered "Yes" at Line 11a above, enter the 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 percentage of site fees that you (and your spouse) paid.

**Line 12a - Multiple Dwelling Units**

Check "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. If your principal residence consists of only one dwelling 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."**

**Line 12b - Percentage of Occupancy**

If you answered "Yes" at Line 12a above, enter the 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 - 2002 Property Tax****HOMEOWNERS**

Enter your total 2002 property taxes due and paid on your principal residence in New Jersey. (If you received a senior citizen's and/or veteran's deduction, enter the amount of property taxes actually due and paid before the deduction(s) were subtracted.)

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, 2002, 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 2002, 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 2002, 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 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 Dwelling Units.** If your home consists of more than one dwelling unit, enter the proportionate share of property taxes for the unit you occupy as your principal residence.

If you answered "Yes" at both Lines 11a and 12a for 2002, use the percentage of occupancy on Line 12b to calculate your proportionate share of property taxes.

**MOBILE HOME OWNERS**

Enter your 2002 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.

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 Decem-

## 2002 Form PTR-1 Instructions

ber 31, 2002, you are not eligible for the reimbursement.

### Line 14 - 2001 Property Tax HOMEOWNERS

Enter your total 2001 property taxes due and paid on your principal residence in New Jersey. (If you received a senior citizen's and/or veteran's deduction, enter the amount of property taxes actually due and paid before the deduction(s) were subtracted.)

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, 2001, 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 2001, 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 2001, 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 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 Dwelling Units.** If your home consists of more than one dwelling unit, enter the proportionate share of property taxes for the unit you occupy as your principal residence.

If you answered "Yes" at both Lines 11a and 12a for 2001, use the percentage of occupancy on Line 12b to calculate your proportionate share of property taxes.

### MOBILE HOME OWNERS

Enter your 2001 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.

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, 2001, you are not eligible for the reimbursement.

### **Important**

**You must enclose verification of 2001 and 2002 property taxes (or mobile home park site fees) due and paid with Form PTR-1. See page 4 for acceptable forms of proof.**

### Line 14 - 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 2002 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.**

## Signatures

Sign and date your Property Tax Reimbursement Application in ink. If your 2002 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).

## 2002 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	Municipality	Code
<b>ATLANTIC COUNTY</b>							
Absecon City	0101	Demarest Borough	0209	Old Tappan Borough	0243	Burlington City	0305
Atlantic City	0102	Dumont Borough	0210	Oradell Borough	0244	Burlington Township	0306
Brigantine City	0103	East Rutherford Borough	0212	Palisades Park Borough	0245	Chesterfield Township	0307
Buena Borough	0104	Edgewater Borough	0213	Paramus Borough	0246	Cinnaminson Township	0308
Buena Vista Township	0105	Elmwood Park Borough	0211	Park Ridge Borough	0247	Delanco Township	0309
Corbin City	0106	Emerson Borough	0214	Ramsey Borough	0248	Delran Township	0310
Egg Harbor City	0107	Englewood City	0215	Ridgefield Borough	0249	Eastampton Township	0311
Egg Harbor Township	0108	Englewood Cliffs Boro	0216	Ridgefield Park Village	0250	Edgewater Park Township	0312
Estell Manor City	0109	Fair Lawn Borough	0217	Ridgewood Village	0251	Evesham Township	0313
Folsom Borough	0110	Fairview Borough	0218	River Edge Borough	0252	Fieldsboro Borough	0314
Galloway Township	0111	Fort Lee Borough	0219	Rivervale Township	0253	Florence Township	0315
Hamilton Township	0112	Franklin Lakes Borough	0220	Rochelle Park Township	0254	Hainesport Township	0316
Hammonontown	0113	Garfield City	0221	Rockleigh Borough	0255	Lumberton Township	0317
Linwood City	0114	Glen Rock Borough	0222	Rutherford Borough	0256	Mansfield Township	0318
Longport Borough	0115	Hackensack City	0223	Saddle Brook Township	0257	Maple Shade Township	0319
Margate City	0116	Harrington Park Borough	0224	Saddle River Borough	0258	Medford Township	0320
Mullica Township	0117	Hasbrouck Heights Bor.	0225	South Hackensack Twp.	0259	Medford Lakes Borough	0321
Northfield City	0118	Haworth Borough	0226	Teaneck Township	0260	Moorestown Township	0322
Pleasantville City	0119	Hillsdale Borough	0227	Tenafly Borough	0261	Mount Holly Township	0323
Port Republic City	0120	Hohokus Borough	0228	Teterboro Borough	0262	Mount Laurel Township	0324
Somers Point City	0121	Leonia Borough	0229	Upper Saddle River Bor.	0263	New Hanover Township	0325
Ventnor City	0122	Little Ferry Borough	0230	Waldwick Borough	0264	North Hanover Township	0326
Weymouth Township	0123	Lodi Borough	0231	Wallington Borough	0265	Palmyra Borough	0327
<b>BERGEN COUNTY</b>							
Allendale Borough	0201	Lyndhurst Township	0232	Washington Township	0266	Pemberton Borough	0328
Alpine Borough	0202	Mahwah Township	0233	Westwood Borough	0267	Pemberton Township	0329
Bergenfield Borough	0203	Maywood Borough	0234	Woodcliff Lake Borough	0268	Riverside Township	0330
Bogota Borough	0204	Midland Park Borough	0235	Wood Ridge Borough	0269	Riverton Borough	0331
Carlstadt Borough	0205	Montvale Borough	0236	Wyckoff Township	0270	Shamong Township	0332
Cliffside Park Borough	0206	Moonachie Borough	0237	<b>BURLINGTON COUNTY</b>			
Closter Borough	0207	New Milford Borough	0238	Bass River Township	0301	Southampton Township	0333
Cresskill Borough	0208	North Arlington Borough	0239	Beverly City	0302	Springfield Township	0334
		Northvale Borough	0240	Bordentown City	0303	Tabernacle Township	0335
		Norwood Borough	0241	Bordentown Township	0304	Washington Township	0336
		Oakland Borough	0242			Westampton Township	0337
						Willingboro Township	0338

## 2002 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**.

<b>Municipality</b>	<b>Code</b>	<b>Municipality</b>	<b>Code</b>	<b>Municipality</b>	<b>Code</b>	<b>Municipality</b>	<b>Code</b>
Woodland Township	0339	Hopewell Township	0607	North Bergen Township	0908	Plainsboro Township	1218
Wrightstown Borough	0340	Lawrence Township	0608	Secaucus Town	0909	Sayreville Borough	1219
<b>CAMDEN COUNTY</b>		Maurice River Township	0609	Union City	0910	South Amboy City	1220
Audubon Borough	0401	Millville City	0610	Weehawken Township	0911	South Brunswick Twp.	1221
Audubon Park Borough	0402	Shiloh Borough	0611	West New York Town	0912	South Plainfield Bor.	1222
Barrington Borough	0403	Stow Creek Township	0612	<b>HUNTERDON COUNTY</b>			
Bellmawr Borough	0404	Upper Deerfield Twp.	0613	Alexandria Township	1001	Atlantic Highlands Bor.	1305
Berlin Borough	0405	Vineland City	0614	Bethlehem Township	1002	Avon By The Sea Bor.	1306
Berlin Township	0406	<b>ESSEX COUNTY</b>		Bloomsbury Borough	1003	Belmar Borough	1307
Brooklawn Borough	0407	Belleville Township	0701	Califon Borough	1004	Bradley Beach Borough	1308
Camden City	0408	Bloomfield Township	0702	Clinton Town	1005	Brielle Borough	1309
Cherry Hill Township	0409	Caldwell Borough Twp.	0703	Clinton Township	1006	Colts Neck Township	1310
Chesilhurst Borough	0410	Cedar Grove Township	0704	Delaware Township	1007	Deal Borough	1311
Clementon Borough	0411	East Orange City	0705	East Amwell Township	1008	Eatontown Borough	1312
Collingswood Borough	0412	Essex Fells Twp.	0706	Flemington Borough	1009	Englishtown Borough	1313
Gibbsboro Borough	0413	Fairfield Township	0707	Franklin Township	1010	Fair Haven Borough	1314
Gloucester City	0414	Glen Ridge Twp.	0708	Frenchtown Borough	1011	Farmingdale Borough	1315
Gloucester Township	0415	Irington Township	0709	Glen Gardner Borough	1012	Freehold Borough	1316
Haddon Township	0416	Livingston Township	0710	Hampton Borough	1013	Freehold Township	1317
Haddonfield Borough	0417	Maplewood Township	0711	High Bridge Borough	1014	Hazlet Township	1318
Haddon Heights Borough	0418	Millburn Township	0712	Holland Township	1015	Highlands Borough	1319
Hi Nella Borough	0419	Montclair Township	0713	Kingwood Township	1016	Holmdel Township	1320
Laurel Springs Borough	0420	Newark City	0714	Lambertville City	1017	Howell Township	1321
Lawnside Borough	0421	North Caldwell Twp.	0715	Lebanon Borough	1018	Interlaken Borough	1322
Lindenwold Borough	0422	Nutley Township	0716	Lebanon Township	1019	Keansburg Borough	1323
Magnolia Borough	0423	Orange City Township	0717	Milford Borough	1020	Keyport Borough	1324
Merchantville Borough	0424	Roseland Borough	0718	Raritan Township	1021	Little Silver Borough	1325
Mount Ephraim Borough	0425	South Orange Village Twp.	0719	Readington Township	1022	Loch Arbour Village	1326
Oaklyn Borough	0426	Verona Township	0720	Stockton Borough	1023	Long Branch City	1327
Pennsauken Township	0427	West Caldwell Township	0721	Tewksbury Township	1024	Manalapan Township	1328
Pine Hill Borough	0428	West Orange Township	0722	Union Township	1025	Manasquan Borough	1329
Pine Valley Borough	0429	<b>GLOUCESTER COUNTY</b>		West Amwell Township	1026	Marlboro Township	1330
Runnemede Borough	0430	Clayton Borough	0801	<b>MERCER COUNTY</b>			
Somerdale Borough	0431	Deptford Township	0802	East Windsor Township	1101	Matawan Borough	1331
Stratford Borough	0432	East Greenwich Township	0803	Ewing Township	1102	Middletown Township	1332
Tavistock Borough	0433	Elk Township	0804	Hamilton Township	1103	Millstone Township	1333
Voorhees Township	0434	Franklin Township	0805	Hightstown Borough	1104	Monmouth Beach Borough	1334
Waterford Township	0435	Glassboro Borough	0806	Hopewell Borough	1105	Neptune City Borough	1336
Winslow Township	0436	Greenwich Township	0807	Hopewell Township	1106	Neptune Township	1335
Woodylyne Borough	0437	Harrison Township	0808	Lawrence Township	1107	Ocean Township	1337
<b>CAPE MAY COUNTY</b>		Logan Township	0809	Pennington Borough	1108	Oceanport Borough	1338
Avalon Borough	0501	Mantua Township	0810	Princeton Borough	1109	Red Bank Borough	1339
Cape May City	0502	Monroe Township	0811	Princeton Township	1110	Roosevelt Borough	1340
Cape May Point Borough	0503	National Park Borough	0812	Trenton City	1111	Rumson Borough	1341
Dennis Township	0504	Newfield Borough	0813	Washington Township	1112	Sea Bright Borough	1342
Lower Township	0505	Paulsboro Borough	0814	West Windsor Township	1113	Sea Girt Borough	1343
Middle Township	0506	Pitman Borough	0815	<b>MIDDLESEX COUNTY</b>			
North Wildwood City	0507	South Harrison Township	0816	Carteret Borough	1201	Shrewsbury Borough	1344
Ocean City	0508	Swedesboro Borough	0817	Cranbury Township	1202	Shrewsbury Township	1345
Sea Isle City	0509	Washington Township	0818	Dunellen Borough	1203	South Belmar Borough	1346
Stone Harbor Borough	0510	Wenonah Borough	0819	East Brunswick Township	1204	Spring Lake Borough	1347
Upper Township	0511	West Deptford Township	0820	Edison Township	1205	Spring Lake Heights Bor.	1348
West Cape May Borough	0512	Westville Borough	0821	Helmetta Borough	1206	Tinton Falls Borough	1349
West Wildwood Borough	0513	Woodbury City	0822	Highland Park Borough	1207	Union Beach Borough	1350
Wildwood City	0514	Woodbury Heights Bor.	0823	Jamesburg Borough	1208	Upper Freehold Township	1351
Wildwood Crest Borough	0515	Woolwich Township	0824	Metuchen Borough	1209	Wall Township	1352
Woodbine Borough	0516	<b>HUDSON COUNTY</b>		Middlesex Borough	1210	West Long Branch Boro	1353
<b>CUMBERLAND COUNTY</b>		Bayonne City	0901	Milltown Borough	1211	<b>MORRIS COUNTY</b>	
Bridgeton City	0601	East Newark Borough	0902	Monroe Township	1212	Boonton Town	1401
Commercial Township	0602	Guttenberg Town	0903	New Brunswick City	1213	Boonton Township	1402
Deerfield Township	0603	Harrison Town	0904	North Brunswick Twp.	1214	Butler Borough	1403
Downe Township	0604	Hoboken City	0905	Old Bridge Township	1215		
Fairfield Township	0605	Jersey City	0906	Perth Amboy City	1216		
Greenwich Township	0606	Kearny Town	0907	Piscataway Township	1217		



# When You Need Information

## by Phone...

### Property Tax Reimbursement Hotline

**1-800-882-6597** (in NJ, NY, PA, DE, MD)

Check on the status of your reimbursement through our automated inquiry system. Automated services are available 7 days a week (hours may vary).

Speak directly to a Division representative. Representatives are available 8:30 a.m. to 4:30 p.m., Monday – Friday, except holidays.

### Automated Tax Information System

Call from a Touch-tone phone (24 hours a day, 7 days a week)

**1-800-323-4400** (in NJ, NY, PA, DE, MD) or **609-826-4400**

Listen to recorded tax information on many topics. Order forms and publications through our automated message system.

### TTY Service

**1-800-286-6613** (in NJ, NY, PA, DE, MD) or **609-984-7300**

TTY equipment users can ask questions or order forms and publications. Leave a message and a Division representative will call you back through the Relay Service.

## in Person...

### Visit a New Jersey Division of Taxation Regional Office

Regional offices provide individual assistance at locations throughout the State. Call the Automated Tax Information System or visit our home page for the address of the office nearest you.

## in Writing...



### Address your questions to:

NJ Division of Taxation  
PO Box 900  
Trenton NJ 08695-0900

## online...

Division of Taxation World Wide Web site:  
<http://www.state.nj.us/treasury/taxation/>

E-mail the Division at:  
[taxation@tax.state.nj.us](mailto:taxation@tax.state.nj.us)

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## Who Can Help

Volunteers in the VITA (Volunteer Income Tax Assistance) and TCE (Tax Counseling for the Elderly) Programs are available to help prepare the property tax reimbursement application at some locations throughout New Jersey. For the location nearest you, call the Property Tax Reimbursement Hotline at 1-800-882-6597.

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## Important Points to Remember

1. Complete the entire application. Provide full information for both **2001** and **2002**.
2. You must meet the eligibility requirements for both **2001** and **2002**.
3. Enclose copies of your **2001** and **2002** property tax bills or annual mobile home park site fees and proof of payment. Also enclose proof of age or disability (see instructions).
4. File your application on or before March 17, 2003.
5. If you meet the eligibility requirements for both **2001** and **2002**, you **must** file this application in order to use the amount of your **2001** property taxes to calculate your reimbursement in future years.

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## Caution!!!

This is not an application for a homestead rebate. You must file a separate Homestead Rebate Application (Form HR-1040) to apply for a homestead rebate.

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