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Application for Senior Freeze Property Tax Reimbursement (New Jersey Form PTR-1)

Filing Deadline Extended to ➔ **October 18, 2017** ←

NOTE: The State Budget has set the following qualifications for Senior Freeze payments: Applicants are eligible if their income did not exceed \$87,007 for 2015 and \$70,000 for 2016, as long as they meet all other requirements. Applicants whose income was over \$70,000 but was \$87,007 or less can establish their eligibility for future reimbursements by filing an application by the due date. Applying also ensures the Division will mail them applications next year.

FOR INFORMATION:

Visit the Division of Taxation Website:

Call the Property Tax Reimbursement Hotline:

www.njtaxation.org

1-800-882-6597

2016 Form PTR-1

New Jersey Property Tax Reimbursement ("Senior Freeze") Application


- **File your application by —
June 1, 2017**
- **For more information call —
1-800-882-6597**

IMPORTANT

**THIS FORM IS FOR APPLICANTS WHO DID NOT
RECEIVE A 2015 PROPERTY TAX REIMBURSEMENT.**

2016 Form PTR-1 Property Tax Reimbursement ("Senior Freeze") Application

What You Need To Know

- Use only blue or black ink when completing your application.
- Fill in the applicable ovals completely like this: . This will ensure that your application is scanned successfully.
- Complete all three pages and sign the application on the last page.
- Do not staple, paper clip, tape, or use any other fastening device.
- Enclose copies of your **2015** and **2016** property tax bills and proof of payment **or** Form PTR-1A. Mobile home owners, enclose documentation of annual site fees due and paid **or** Form PTR-1B.
- Homeowners who enclose Form PTR-1A *must* use the amounts of 2015 and 2016 property taxes from the boxes at Line 5 in Part II of that form to complete Lines 13 and 14 of Form PTR-1.
- Mobile home owners who enclose Form PTR-1B *must* use the amounts of 2015 and 2016 property taxes (site fees \times 0.18) from the boxes at Line 6 in Part III of that form to complete Lines 13 and 14 of Form PTR-1.
- Enclose proof of age or disability for **2015** and **2016**.
- If you met the eligibility requirements for both **2015** and **2016**, you **must** file this application in order to use the amount of your **2015** property taxes to calculate your reimbursement in future years.
- Enter numbers 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 |
|---|---|---|---|---|---|---|---|---|---|

Show dollar amounts like this:

| | | | | | | | | |
|--|---|---|---|---|---|---|---|---|
| | 9 | , | 2 | 4 | 0 | . | 1 | 7 |
|--|---|---|---|---|---|---|---|---|

7. TOTAL 2015 INCOME

IMPORTANT!

2015 Reimbursement Recipients. If you applied for and received a 2015 property tax reimbursement, you should have received a personalized application (Form PTR-2) preprinted with information you provided last year. If you qualify for a 2016 property tax reimbursement, use the personalized application. If you have not received your personalized application, call 1-800-882-6597.

Introduction

The Property Tax Reimbursement (“Senior Freeze”) Program reimburses senior citizens and disabled persons for property tax increases. For applicants who met **all** the eligibility requirements for 2015, and again for 2016, the amount of the 2016 reimbursement will be the difference between the amount of property taxes that were due and paid by the applicant for 2015 and the amount of property taxes that were due and paid for 2016, provided the amount paid for 2016 was greater than the amount paid for 2015. 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 benefits and/or property tax credits or deductions may also receive the property tax reimbursement if they meet the eligibility requirements. However, the total of all property tax relief benefits that you receive for 2016 (property tax reimbursement, homestead benefit, property tax deduction for senior citizens/disabled persons, and property tax deduction for veterans) cannot exceed the amount of 2016 property taxes (or rent/site fees constituting property taxes) paid for your residence.

Spouse/Civil Union Partner. Any reference in this booklet to a spouse also refers to a spouse who entered into a valid same-sex marriage in another state or foreign nation and a partner in a civil union (CU) recognized under New Jersey law.

Impact of State Budget
Eligibility requirements, including income limits, and benefits available under the Senior Freeze Program are subject to change by the State Budget.

Any changes to the eligibility requirements and benefit amounts for 2016 property tax reimbursements

will not be finalized until the completion of the State Budget that must be adopted by July 1, 2017. This means that the requirements for a 2016 reimbursement, including the income limits, that are listed under “Eligibility Requirements” in these instructions may be changed by the State Budget.

For 2015 the amount appropriated for property tax relief programs in the State Budget affected reimbursement payments. Only applicants filing Form PTR-1 whose 2014 income did not exceed \$85,553 and whose 2015 income did not exceed \$70,000 (the original limit was \$87,007) were eligible to receive reimbursement payments for 2015, provided they met all the other requirements.

For updated information on changes to the Senior Freeze Program for 2016, check the Division of Taxation’s website at www.state.nj.us/treasury/taxation/ptr/index.shtml or call 1-800-323-4400.

Eligibility Requirements

To qualify for the 2016 reimbursement, an applicant must meet all of the following requirements. (Also see “Impact of State Budget” above.)

- You must have been age 65 or older as of December 31, 2015, OR actually receiving Federal Social Security disability benefit payments on or before December 31, 2015, and on or before December 31, 2016. You do NOT qualify if the Federal Social Security disability benefits you (or your spouse) were receiving were received on behalf of someone else; **and**
- You must have lived in New Jersey continuously since December 31, 2005, or earlier 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 December 31,

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2012, or earlier (and you still owned and lived in that home on December 31, 2016); **and**

- You must have paid the **full amount** of the property taxes due on your home:

For 2015: By June 1, 2016, **and**

For 2016: By June 1, 2017; **and**

- Your total annual income must have been:

For 2015: \$87,007 or less, **and**

For 2016: \$87,007 or less

These limits apply regardless of your marital/civil union status. However, if your status at Line 1 and/or Line 2, Form PTR-1, was married/CU couple, and you lived in the same household, you must combine your incomes for that year.

You may **not** apply for a reimbursement for a:

- Vacation home or “second home”; **or**
- Property that you rent to someone else; **or**
- Property that consists of more than four units; **or**
- Property with four units or less that contains more than one commercial unit.

You also may **not** apply if you:

- Received a 100% exemption from paying property taxes as a totally and permanently disabled veteran.
- Made P.I.L.O.T. (Payments-in-Lieu-of-Tax) payments to your municipality. These payments are not considered property taxes.

Life Estate (Life Tenancy). You are considered the owner of the property if you have life estate rights or hold a lease for 99 years or more. You must include with your application a copy of an official document (e.g., deed, lease) establishing your right to occupy the property.

If you moved to your current home between January 1, 2013, and December 31, 2014, AND you filed for and received a reimbursement for property taxes (or mobile home park site fees) paid for the last full tax year that you occupied your previous home, you may be eligible to file a reimbursement application for 2016 if you meet all the other eligibility requirements. Go to www.state.nj.us/treasury/taxation/ptr2year.shtml to see if you qualify, then call the Property Tax Reimbursement Hotline at 1-800-882-6597 for assistance.

Reminder

The Homestead Benefit and Property Tax Reimbursement (“Senior Freeze”) Programs are separate programs, and separate applications must be filed every year for each program.

Income Standards

With very few exceptions, **ALL INCOME** that you received during the year, including income that you are not required to report on your New Jersey income tax return, must be taken into account to determine eligibility for the property tax reimbursement. Income limits for eligibility are subject to adjustment annually.

If you have a loss in one category of income, you may apply it against income in the same category. However, if you have a net loss in one category of income, you **cannot** apply it against income or gains in a different category. In the case of a net loss in any category, leave that line blank.

Examples of possible sources of income (gross amounts unless otherwise noted):

- Social Security Benefits (including Medicare Part B premiums) paid to or on behalf of the applicant
- Pension and Retirement Benefits (including annuity or IRA distributions and benefit payments from foreign countries)
- Salaries, Wages, Bonuses, Commissions, and Fees
- Unemployment Benefits
- Disability Benefits, whether public or private (including veterans’ and black lung benefits)
- Interest (taxable and exempt)
- Dividends
- Capital Gains
- Net Rental Income
- Net Profits From Business
- Net Distributive Share of Partnership Income
- Net Pro Rata Share of S Corporation Income
- Support Payments
- Inheritances
- Royalties

- Fair Market Value of Prizes and Awards
- Gambling and Lottery Winnings (including New Jersey Lottery)
- Bequests and Death Benefits
- All Other Income

Sources of income that 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 either New Jersey homestead, FAIR, or SAVER rebates
- Benefits received as property tax reimbursements
- Capital gains on the sale of a principal residence of up to \$250,000 if single, and up to \$500,000 if married/CU couple. 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), Foster Grandparents, and Workforce 55+ programs; and programs under Title V of the Older Americans Act of 1965
- Proceeds received from a spouse's life insurance policy
- Proceeds received by the beneficiary of a Special Needs Trust
- Proceeds received from viatical settlements
- 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)

- Rewards involving health care fraud or abuse that apply to N.J.A.C. 10:49-13.4
- Rollovers from one financial instrument (pension, annuity, IRA, insurance contract or other retirement benefit) to another financial instrument
- Tax-free exchanges of a policy or contract handled between two insurance companies
- Insurance policyholder's original contributions if demutualization of the policy occurs
- Income tax refunds (New Jersey, Federal, and other jurisdictions)

Filing Requirements

Due Date June 1, 2017

Eligible applicants must file the 2016 Property Tax Reimbursement Application (Form PTR-1) on or before June 1, 2017. 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 age 65 or older must submit proof of age with their applications. Examples of acceptable documentation include copies of the following:

- Birth certificate
- Driver's license
- Church records

Applicants who are not age 65 or older, but are receiving Federal Social Security disability benefit payments, must submit a copy of the Social Security Award Letter indicating that the applicant was receiving benefit payments. An applicant does not qualify if receiving benefits on behalf of someone else.

Proof of Payment

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

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HOMEOWNERS

1. **Property tax bills** for both 2015 and 2016, along with
2. **Proof of the amount of property taxes paid**, which may be either:
 - a. Copies of cancelled checks or receipts for both 2015 and 2016 showing the amount of property taxes paid; or
 - b. Copies of Form 1098 for both 2015 and 2016 that you received from your mortgage company showing the amount of property taxes that were paid out of your escrow account.

Verification Form. We realize that you may not be able to locate your 2015 and 2016 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) that you may submit as proof. Form PTR-1A is also available on the Division of Taxation's website at www.state.nj.us/treasury/taxation/ptr/printform.shtml.

NOTE: If you use Form PTR-1A, you must have your local tax collector complete and certify Part II as to the amount of property taxes due and paid for both 2015 and 2016. Be sure to enclose the completed verification form with Form PTR-1.

Co-ops and continuing care retirement facilities. 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 and submit the statement with Form PTR-1.

Multiple owners (if property is owned by more than one person, other than husband and wife or civil union partners). 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 or civil union partners), the applicant is only eligible for the proportionate share of the reimbursement that reflects his or her percentage of ownership. This is true even if the other owner(s) did not live there. 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 units (if property consists of more than one unit). If the property consists of more than one unit, the applicant is only eligible for the proportionate share of the reimbursement that 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 2015 and 2016 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 2015 and 2016 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 2015 and 2016.

Verification Form. In place of 1 and 2 above, mobile home owners may provide a completed Form PTR-1B, which is included in this booklet. Form PTR-1B is also available on the Division of Taxation's website at www.state.nj.us/treasury/taxation/ptr/printform.shtml.

NOTE: If you use Form PTR-1B, you must have the owner or manager of the mobile home park complete and certify Part II as to the amount of mobile home park site fees due and paid for both 2015 and 2016. Be sure to enclose the completed verification form with Form PTR-1.

Deceased Residents

If a person met all the eligibility requirements for 2015 and 2016, but died after 12:01 a.m. on December 31, 2016, and before filing an application, Form PTR-1 should be filed by the surviving spouse or personal representative (executor or administrator of an estate or anyone who is in charge of the decedent's personal property).

Marital/Civil Union Status

Indicate on Line 1 the marital/civil union status of the applicant(s) on December 31, 2015, and indicate on Line 2 the marital/civil union status of the applicant(s) on December 31, 2016. (See “Marital/Civil Union Status” on page 6.)

Name and Address

- *Married/CU Couple (joint application):* Write the name and address of the decedent and the surviving spouse in the name and address fields. Print “Deceased” and the date of death above the decedent’s name.
- *Single:* Write the decedent’s name in the name field and the personal representative’s name and address in the remaining fields. Print “Deceased” and the date of death above the decedent’s name.

Signatures

- *Personal representative:* If a personal representative has been appointed, that person must sign the application in his or her official capacity. The surviving spouse must also sign if it is a joint application.
- *No personal representative – joint application:* If no personal representative has been appointed, the surviving spouse signs the application and writes “Filing as Surviving Spouse” or “Filing as Surviving Civil Union Partner” in the signature section.
- *No personal representative – single application:* If no personal representative has been appointed and there is no surviving spouse, the person in charge of the decedent’s property must sign the application as “personal representative.”

When a spouse dies prior to December 31, the surviving spouse must meet all the eligibility requirements for 2016 himself/herself to receive the reimbursement. The marital/civil union status of the survivor who does not remarry or enter into a new civil union during that year is “Single.”

Check the box above the signature line and enclose a copy of the decedent’s death certificate in order to have the reimbursement check issued to the surviving spouse or estate.

Reimbursement Checks

For qualified applicants who apply before May 1, 2017, reimbursement checks will be sent on or before July 15, 2017. Qualified applicants who apply between May 1 and June 1, 2017, will be sent reimbursement checks on or before September 1, 2017.

NOTE: Eligibility requirements, including income limits, and benefits available under this program are subject to change by the State Budget. Check the Division of Taxation’s website at www.state.nj.us/treasury/taxation/ptr/index.shtml or call 1-800-323-4400 for updated information. (See “Impact of State Budget” on page 1.)

Under New Jersey law, if you receive a property tax reimbursement that is larger than the amount for which you are eligible, you must repay any excess you received. The amount you owe can be deducted from your property tax reimbursement, income tax refund or credit, or homestead benefit before a payment is issued.

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.

The Division of Taxation uses your Social Security number primarily to account for and give credit for tax payments. We also use Social Security numbers in the administration and enforcement of all tax laws for which we are responsible. In addition, the Division 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 property tax benefit 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

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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/civil union status as of December 31, 2016, was married/CU couple. Your reimbursement check and next year's application will be sent to the address you provide.

Social Security Number

If your marital/civil union status as of December 31, 2016, was single, you must enter your Social Security number in the space provided on the application, one digit in each box (□). To protect your privacy, your Social Security number is not printed on your name and address label. If your status as of December 31, 2016, was married/CU couple, you must report both applicants' numbers in the order in which the names are listed on the application. If you were married or in a civil union but living apart from your spouse, and you did not have access to or receive support from their income, you are considered "Single" for purposes of the property tax reimbursement. Enter only your Social Security number on the application.

If you (or your spouse) do not have a Social Security number, file Form SS-5 with the Social Security Administration to apply for a Social Security number. If you are not eligible for a Social Security number, you must file Form W-7 with the Internal Revenue Service to obtain an individual taxpayer identification number (ITIN). If you applied for but have not received an ITIN by the due date, enclose a copy of your Federal Form W-7 application with Form PTR-1.

County/Municipality Code

Enter your four-digit county/municipality code, one digit in each box (□), from the table on page 14. 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.

NOTE: If the local name of the place where you live is not listed, enter the code for the municipality where the property taxes were paid on your home. (Go to www.state.nj.us/infobank/locality.htm for a listing of local names in the State and the county and municipality where they are located.)

Marital/Civil Union Status (Lines 1 and 2)

Line 1. Indicate your marital/civil union status on December 31, 2015. Fill in only one oval (●). If you were married or in a civil union but living apart from your spouse, and you did not have access to or receive support from their income, you are considered "Single" for purposes of the property tax reimbursement.

Line 2. Indicate your marital/civil union status on December 31, 2016. Fill in only one oval (●). If you were married or in a civil union but living apart from your spouse, and you did not have access to or receive support from their income, you are considered "Single" for purposes of the property tax reimbursement.

Age/Disability Status (Lines 3 and 4)

Fill in the oval (●) to indicate your status:

Line 3a. Indicate whether you were 65 or older on December 31, 2015. Fill in the appropriate oval to the right of "Yourself." If your marital/civil union status was married/CU couple, fill in the appropriate oval to the right of "Spouse/CU Partner."

Line 3b. Indicate whether you were actually receiving Federal Social Security disability benefit payments on or before December 31, 2015. Fill in the appropriate oval to the right of "Yourself." If your marital/civil union status was married/CU couple, fill in the appropriate oval to the right of "Spouse/CU Partner."

Line 4a. Indicate whether you were 65 or older on December 31, 2016. Fill in the appropriate oval to the right of "Yourself." If your marital/civil union status was married/CU couple, fill in the appropriate oval to the right of "Spouse/CU Partner."

Line 4b. Indicate whether you were actually receiving Federal Social Security disability benefit payments on or before December 31, 2016. Fill in the appropriate oval to the right of "Yourself." If your marital/civil union status was married/CU couple, fill in the appropriate oval to the right of "Spouse/CU Partner."

Applicant(s) must meet the age or disability requirements for **both 2015 and 2016** to be eligible for the reimbursement. File the application **only** if you or your spouse met the requirements.

Residency Requirements (Lines 5 and 6)

Line 5. Fill in the "Yes" oval (●) if you lived in New Jersey continuously since December 31, 2005, or earlier 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. Fill in the "Yes" oval (●) if you owned and lived in the same 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 December 31, 2012, or earlier. If "No," **you are not eligible for a property tax reimbursement, and you should not file this application.**

Important

You must satisfy all the requirements at Lines 3, 4, 5, and 6 for BOTH 2015 AND 2016 to be eligible for the reimbursement. File the application only if you met the requirements.

Determining Total Income (Lines 7 and 8)

| 2015 Total Income* | | 2016 Total Income* | |
|----------------------------------|--------------------------------------------------------------------------------------------|----------------------------------|--------------------------------------------------------------------------------------------|
| If your total 2015 income was... | Then... | If your total 2016 income was... | Then... |
| \$87,007 or less | You meet the income eligibility requirement for 2015. Continue completing the application. | \$87,007 or less | You meet the income eligibility requirement for 2016. Continue completing the application. |
| Over \$87,007 | You are not eligible for the reimbursement and should not file this application. | Over \$87,007 | You are not eligible for the reimbursement and should not file this application. |

* **These income limits apply regardless of your marital/civil union status.** If your status at Line 1 and/or Line 2, Form PTR-1, was married/CU couple, you must report the combined income of both spouses/CU partners for that year.

Determining Total Income (Lines 7 and 8)

Review "Income Categories" on page 8 before entering your income amounts for 2015 and 2016 on Lines a through q. For a list of sources of income that you are not required to take into account to determine income eligibility, see page 3.

Line 7

Total 2015 Income. List all the income you received in 2015. Add the amounts on Lines a through q and enter the result on Line 7. If you were married or in a civil union as of December 31, 2015, and living in the same household, you must combine your income with your spouse's income. If your spouse died during 2015 and your status on December 31, 2015, was "Single," list

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only the income you yourself received (do not include your deceased spouse's income). Joint income must be apportioned to reflect the amount you received.

2015 Income Eligibility. If your total 2015 income on Line 7 was \$87,007 or less, you meet the income eligibility requirement for 2015 (see chart above). Continue to Line 8 and check your income eligibility for 2016.

If the amount on Line 7 is over \$87,007, STOP. **You are not eligible for the reimbursement, and you should not file this application.**

Line 8

Total 2016 Income. List all the income you received in 2016. Add the amounts on Lines a through q and enter the result on Line 8. If you were married or in a civil union as of December 31, 2016, and living in the same household, you must combine your income with your spouse's income. If your spouse died during 2016 and your status on December 31, 2016, was "Single," list only the income you yourself received (do not include your deceased spouse's income). Joint income must be apportioned to reflect the amount you received.

2016 Income Eligibility. If your total 2016 income on Line 8 was \$87,007 or less, you meet the income eligibility requirement for 2016. (See chart on page 7.) Continue completing the application with Line 9.

If the amount on Line 8 is over \$87,007, STOP. **You are not eligible for the reimbursement, and you should not file this application.**

Income Categories

With very few exceptions, **ALL INCOME** that you received during the year, including income that you are not required to report on your New Jersey income tax return, must be taken into account to determine eligibility for the property tax reimbursement. In most cases, you must report on your application the total (gross) amount of income you received, whether taxable or nontaxable.

If you have a loss in one category of income, you may apply it against income in the same category. However, if you have a net loss in one category

of income, you **cannot** apply it against income or gains in a different category. In the case of a net loss in any category, leave that line blank.

Enter dollars and cents in the fields as shown:

| | 2015 | |
|--------------------------------------|--------|----|
| a. Social Security Benefits. | 14,920 | 46 |

Line A

Enter the total amount of Social Security or Railroad Retirement benefits (including Medicare Part B premiums) from Box 5 of Form SSA-1099 or Form RRB-1099.

Line B

Enter the total amount (after adjustments below) of pension and annuity payments, including IRA withdrawals, that you reported on Line 19a, Pensions, Annuities, and IRA Withdrawals, of your New Jersey resident income tax return, Form NJ-1040. If you are required to file Form NJ-1040, you must complete Line 19a before you complete your PTR-1 application.

If you are not required to file Form NJ-1040, you must calculate the amount you would have reported on Line 19a if you did file the return. For your convenience, a copy of the instructions for completing Line 19a of Form NJ-1040 has been included in this booklet as Appendix A. You can use those instructions to calculate the Line 19a amount for both 2015 and 2016.

Adjustments. For property tax reimbursement purposes, you **must** make adjustments to the Line 19a amount as follows:

1. *Add* any amounts received as U.S. military pension or survivor's benefit payments.
2. *Add* any amounts received as a total and permanent disability pension **before you reached age 65**. **Note:** Once you reach age 65, you must include any payments you receive from a disability pension in the Line 19a amount.
3. *Add* the portion of any distribution from a Roth IRA you received that you would have reported if it were a traditional IRA. (See Appendix A.)

Do not include income from: a direct rollover to another financial instrument, a tax-free exchange of a policy or contract between two insurance

companies, or a conversion from an existing traditional IRA to a Roth IRA.

Line C

Enter the total amount of wages, salaries, tips, and other compensation you received from all employment both inside and outside New Jersey as shown in Box 1 of Form W-2. Also include the total amount you received from fees, commissions, bonuses, and any other payments received for services performed both inside and outside New Jersey that are not already listed. Include all payments you received whether in cash, benefits, or property.

Line D

Enter the total amount of unemployment benefits you received as shown in Box 1 of Form 1099-G.

If you received family leave insurance benefits, enter the total amount shown in Box 1 of the Form 1099-G you received for those payments.

Line E

Enter the total amount of disability benefits you received, including veterans' and black lung benefits.

Do not include on this line Social Security disability benefits or payments from a disability pension. Enter Social Security disability benefits on Line a, and payments from a disability pension on Line b.

Line F

Enter the total amount of interest you received from sources both inside and outside New Jersey. All interest, whether taxable or tax-exempt, must be included. If you incurred a penalty by making a withdrawal from a certificate of deposit or other time-deposit account early, you may subtract this penalty from your total interest.

Line G

Enter the total amount of dividends you received from investments (e.g., from stocks, mutual funds) or other income-producing activities that do not constitute a trade or business. The total amount of dividends received, regardless of where earned, must be reported.

Line H

Enter the total amount of capital gains you received from the sale, exchange, or other

disposition of property. This includes all gains or income derived from the sale of real property (e.g., house, condominium unit, parcel of land) and personal property whether tangible (e.g., car, jewelry, furniture) or intangible (e.g., stocks, bonds, mutual funds). All gains, whether taxable or nontaxable, must be reported.

Capital gains on the sale of a principal residence of up to \$250,000 for a single person or up to \$500,000 for a married/civil union couple that are also excluded from income taxation for Federal and New Jersey purposes may be excluded. Capital gains in excess of the allowable exclusion must be reported.

Line I

Enter the net amount (after expenses) of rental income you received.

Line J

Enter the net amount of income (profits) from your business, trade, or profession whether carried on inside or outside New Jersey.

Line K

Enter the net amount of your distributive share of partnership income, whether or not the income was actually distributed.

Line L

Enter the amount of your net pro rata share of S corporation income, whether or not the income was actually distributed.

Line M

Enter the total amount of alimony and separate maintenance payments you received that were required under a decree of divorce/dissolution or separate maintenance. Do not include payments received for child support.

Line N

Enter the total amount you received as an inheritance (whether received in the form of cash or property) except for transfers of property or assets from a deceased spouse to a surviving spouse. You must also report any income you received as a beneficiary of an estate or trust.

Also include on this line the total value of any property or assets you received as a gift or bequest and amounts paid as death benefits. In

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addition, you must report life insurance proceeds payable by reason of death, except for payments to the spouse of the deceased.

Line O

Enter the total amount of income you received from royalties.

Line P

Enter the total amount of gambling and lottery winnings you received, including all New Jersey Lottery winnings.

Line Q

Enter the total amount of any other income you received for which a place has not been provided elsewhere on the application. Income from sources both legal and illegal must be included.

Principal Residence (Lines 9 – 12)

Line 9 - 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 10 - Block and Lot Numbers

Homeowners, enter the Block and Lot Numbers of the residence for which you are claiming the reimbursement. Include qualifier if applicable (condominiums only). You can obtain this information from your current property tax bill or from your local tax collector.

Enter the Block and Lot Numbers in the boxes like this:

Example: Block 3105.62 Lot 14.3

Block

| | | | | |
|--|---|---|---|---|
| | 3 | 1 | 0 | 5 |
|--|---|---|---|---|

 .

| | | | |
|---|---|--|--|
| 6 | 2 | | |
|---|---|--|--|

Lot

| | | | |
|--|--|---|---|
| | | 1 | 4 |
|--|--|---|---|

 .

| | | | |
|---|--|--|--|
| 3 | | | |
|---|--|--|--|

Mobile Home Owners will not have a block or lot number.

Line 11a - Multiple Owners

Homeowners. Check “Yes” only if you owned the property that was your principal residence with someone who was not your spouse — even if the other owner(s) did not live there. For example, you and your sister owned the home you lived in. If you (and your spouse) were the sole owner(s), check “No.”

Mobile Home Owners. If you occupied your mobile home with someone who was not your spouse and shared site fees with them, check “Yes.” If you (and your spouse) were the sole occupant(s), check “No.”

Line 11b - Percentage of Ownership

Homeowners. If you answered “Yes” at Line 11a, enter the share (percentage) of the property you (and your spouse) owned.

Example: You and your spouse owned a home with your sister. Your sister did not live with you, and you and your spouse paid all the property taxes. You must enter 50% on Line 11b of your application because you and your spouse owned only one-half (50%) of the property. If your sister is also eligible, she must file a separate property tax reimbursement application.

Mobile Home Owners. If you answered “Yes” at Line 11a, enter the share (percentage) of site fees that you (and your spouse) paid.

Line 12a - Multiunit Properties

Check “Yes” if your principal residence was a unit in a multiunit property that you owned. For example, you owned a property consisting of four residential units and you occupied one of the units as your principal residence. If the property is not a multiunit property, check “No.”

“Unit of residential property” means a single, separate dwelling unit that must include complete, independent living facilities for one or more persons. This unit must contain permanent provisions for living, sleeping, eating, cooking, and sanitation along with separate kitchen and bathroom facilities.

NOTE: Residents of condominium complexes, co-ops, and continuing care retirement facilities are not considered to be living in multiunit properties and should check “No.”

Line 12b - Percentage of Occupancy

If you answered “Yes” at Line 12a, enter the share (percentage) of the property that you (and your spouse) used as your principal residence.

Example: You owned a four-unit property. The units are equal in size, and one of the units was



↓ You must enter your social security number below ↓

| | | | | |
|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|
| For Privacy Act Notification, See Instructions | Your Social Security Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | Last Name, First Name and Initial (Joint applicants, enter first name and initial of each. Enter spouse/CU partner last name ONLY if different) | | |
| | Spouse's/CU Partner's Social Security Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | Home Address (Number and Street, including apartment number or rural route) | | |
| | County/Municipality Code (See instructions) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | City, Town, Post Office | State | Zip Code |

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

This is a three-page application. You must complete all three pages. Fill in ovals completely.

MARITAL/CIVIL UNION STATUS

- 1. Your Marital/Civil Union Status on December 31, 2015: ← Single ← Married/CU Couple
- 2. Your Marital/Civil Union Status on December 31, 2016: ← Single ← Married/CU Couple

AGE/DISABILITY STATUS

- 3a. On December 31, 2015, were you age 65 or older?
 - Yourself ← Yes ← No
 - Spouse/CU Partner ← Yes ← No
- 3b. On or before December 31, 2015, were you actually receiving Federal Social Security disability benefit payments?
 - Yourself ← Yes ← No
 - Spouse/CU Partner ← Yes ← No
- 4a. On December 31, 2016, were you age 65 or older?
 - Yourself ← Yes ← No
 - Spouse/CU Partner ← Yes ← No
- 4b. On or before December 31, 2016, were you actually receiving Federal Social Security disability benefit payments?
 - Yourself ← Yes ← No
 - Spouse/CU Partner ← Yes ← No

Applicant(s) must meet the age or disability requirements for both 2015 and 2016. If neither you nor your spouse/CU partner met the requirements, you are not eligible for the reimbursement, and you should not file this application. See "Eligibility Requirements" on page 1 of instructions.

PROOF OF AGE OR DISABILITY FOR 2015 AND 2016 MUST BE SUBMITTED WITH APPLICATION

Age 65 or Older: Copy of one – Birth Certificate, Driver's License, Church Records
Receiving Federal Social Security Disability Benefits: Copy of Social Security Award Letter
 See instructions for more information.

RESIDENCY REQUIREMENTS

- 5. Have you lived in New Jersey continuously since December 31, 2005, or earlier as either a homeowner or a renter? ← Yes ← No
If "No," STOP. You are not eligible for the reimbursement, and you should not file this application.
- 6. Have you owned and lived in the same New Jersey home since December 31, 2012, or earlier? (Mobile Home Owners, see instructions) ← Yes ← No
If "No," STOP. You are not eligible for the reimbursement, and you should not file this application.



Name(s) as shown on PTR-1

Your Social Security Number

DETERMINING TOTAL INCOME: LINES 7 and 8: Enter your annual income for 2015 and 2016. See "Income Standards" and "Determining Total Income" in the instructions for information on possible sources of income and how to determine the amount to be reported in each category. If you had no income in a particular category, leave that line blank. 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 as of December 31 of either 2015 or 2016, and living in the same household, combine your incomes for that year. If you lived in separate households, file as "single."

| INCOME CATEGORIES | 2015 | | 2016 | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| a. Social Security Benefits (including Medicare Part B premiums) paid to or on behalf of applicant. Enter total amount from Box 5 of Form SSA-1099 or Form RRB-1099 | | | | |
| b. Pension and Retirement Benefits (including IRA and annuity income) See instructions for calculating amount. | | | | |
| c. Salaries, Wages, Bonuses, Commissions, and Fees | | | | |
| d. Unemployment Benefits | | | | |
| e. Disability Benefits, whether public or private (including veterans' and black lung benefits). | | | | |
| f. Interest (taxable and exempt). | | | | |
| g. Dividends | | | | |
| h. Capital Gains | | | | |
| i. Net Rental Income | | | | |
| j. Net Profits From Business | | | | |
| k. Net Distributive Share of Partnership Income | | | | |
| l. Net Pro Rata Share of S Corporation Income | | | | |
| m. Support Payments | | | | |
| n. Inheritances, Bequests, and Death Benefits | | | | |
| o. Royalties | | | | |
| p. Gambling and Lottery Winnings (including New Jersey Lottery) | | | | |
| q. All Other Income | | | | |
| Add lines a-q in each column. Enter total 2015 income on Line 7 and total 2016 income on Line 8. | <div style="border: 1px solid black; padding: 5px; display: inline-block;"> , </div> 7. TOTAL 2015 INCOME | | <div style="border: 1px solid black; padding: 5px; display: inline-block;"> , </div> 8. TOTAL 2016 INCOME | |

Total annual income cannot → exceed amounts shown.

Was your total 2015 income on Line 7 \$87,007* or less?

Yes. See 2016 income eligibility.

No. STOP. You are not eligible for the reimbursement, and you should not file this application.

*Subject to change. See "Impact of State Budget" on page 1 of instructions.

Was your total 2016 income on Line 8 \$87,007* or less?

Yes. Go to page 3.

No. STOP. You are not eligible for the reimbursement, and you should not file this application.

*Subject to change. See "Impact of State Budget" on page 1 of instructions.



Name(s) as shown on PTR-1

Your Social Security Number

PRINCIPAL RESIDENCE

9. Status (fill in appropriate oval): ← Homeowner ← Mobile Home Owner

10. Homeowners: Enter the block and lot numbers of your 2016 principal residence.

Block [][][][][] . [][][][][] Lot [][][][][] . [][][][][] Qualifier [][][][][]

11a. Did you share ownership of this property with anyone other than your spouse/CU partner? (Mobile Home Owners, see instructions) ... 2015: Yes No 2016: Yes No
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) ... 2015: [][] % 2016: [][] %
12a. Did this property consist of multiple units? ... 2015: Yes No 2016: Yes No
12b. If you answered "Yes," indicate the share (percentage) of the property that you (and your spouse/CU partner) used as your principal residence. ... 2015: [][] % 2016: [][] %

See instructions before completing Lines 13 and 14 if you:

- Answered "Yes" at Line 11a or Line 12a; or
• Received any deduction(s) and/or credit(s) on your property tax bills.

PROPERTY TAXES

Proof of Property Taxes Due and Paid for 2015 and 2016 Must be Submitted With Application. See instructions.

13. Enter your total 2016 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). ... 13. [][][][] , [][][][][] . [][][]
14. Enter your total 2015 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). ... 14. [][][][] , [][][][][] . [][][]

REIMBURSEMENT AMOUNT (See "Impact of State Budget" on page 1 of instructions.)

15. Reimbursement. (Amount to be sent to you. Subtract Line 14 from Line 13) ... 15. [][][][] , [][][][][] . [][][]

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

Signature section with fields for: If enclosing copy of death certificate for deceased applicant, check box. (See instructions) []; Your Signature, Date, Spouse's/CU Partner's Signature; Paid Preparer's Signature, Federal Identification Number; Firm's Name, Federal Employer Identification Number. Due Date: June 1, 2017. 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.

Homeowners

Verification of 2015 and 2016 Property Taxes (Use blue or black ink. See instructions for completion on back.)

Part I — To Be Completed by Applicant (Part II to be completed by tax collector)

Social Security # _____ - _____ - _____ Spouse's/CU Partner's Social Security # _____ - _____ - _____

Name _____
Last Name, First Name, and Initial (Joint filers, enter first name and initial of each - Enter spouse's/CU partner's last name ONLY if different)

Address _____
Street City State Zip Code

Block _____ Lot _____ Qualifier _____

| | 2015 | 2016 |
|-----------------------------------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|
| A. Did you own this property with someone who was not your spouse/CU partner? | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| B. If yes, indicate the share (percentage) of property that you (and your spouse/CU partner) owned. | <input type="text"/> <input type="text"/> % | <input type="text"/> <input type="text"/> % |
| C. Did this property consist of multiple units? | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| D. If yes, indicate the share (percentage) of property used as your principal residence. | <input type="text"/> <input type="text"/> % | <input type="text"/> <input type="text"/> % |

Part II — To Be Completed by Tax Collector

2015 Property Taxes

Check box if property had a tax appeal for 2015

Check box if property had an added assessment for 2015 .

1. Assessed Value \$ _____

2. Tax Rate (including fire and other special tax rates) _____ %

3. Total Property Taxes (Multiply Line 1 by Line 2) \$ _____

4. REAP Credit (if any) \$ _____

5. Enter amount from Line 3. If applicant answered "Yes" to Questions A and/or C above, you must apportion the amount on Line 3 when completing this line. (See instructions on back.) \$

Homeowners, enter this amount on Line 14 of your Form PTR-1



2016 Property Taxes

Check box if property had a tax appeal for 2016

Check box if property had an added assessment for 2016 .

1. Assessed Value \$ _____

2. Tax Rate (including fire and other special tax rates) _____ %

3. Total Property Taxes (Multiply Line 1 by Line 2) \$ _____

4. REAP Credit (if any) \$ _____

5. Enter amount from Line 3. If applicant answered "Yes" to Questions A and/or C above, you must apportion the amount on Line 3 when completing this line. (See instructions on back.) \$

Homeowners, enter this amount on Line 13 of your Form PTR-1



Under the penalties of perjury, I certify that I am the local tax collector of _____, where the above property is located. I further certify that the above-stated amounts of property taxes due were paid for calendar years 2015 and 2016 and are true and accurate to the best of my knowledge. I have placed my stamp below for verification.

(Name) (Date)

(Title)

Form PTR-1A – Instructions

Part I — To Be Completed by Applicant

Social Security Number. If your marital/civil union status as of December 31, 2016, was single, enter only your social security number in the space provided on Form PTR-1A. If your status as of December 31, 2016, was married/CU couple, you must report both applicants' numbers in the order in which the names are listed on the application. If you were married or in a civil union but living apart from your spouse/CU partner, and you did not have access to or receive support from their income, you are considered "Single" for purposes of the property tax reimbursement. You should enter only your social security number on Form PTR-1A.

Name and Address. Print or type your name (last name first) and complete address of the property for which you are claiming the reimbursement in the spaces provided. Also include your spouse's/CU partner's name if filing jointly.

Block/Lot/Qualifier. Enter the block and lot numbers of the principal residence for which you are claiming the reimbursement in the spaces provided. Include qualifier if applicable. (Only condominiums may have qualifiers assigned to them.)

- A. Multiple Owners.** Check "Yes" if you owned the property that was your principal residence with someone who was not your spouse/CU partner — even if the other owner(s) did not live there. For example, you and your sister owned the home you lived in. If you (and your spouse/CU partner) were the sole owner(s), check "No."
- B. Percentage of Ownership.** If you answered "Yes" at Line A, enter the share (percentage) of the property that you (and your spouse/CU partner) owned. For example, you and your spouse owned a home with your sister. Your sister did not live with you, and you and your spouse paid all the property taxes. You must enter 50% as your share of ownership because you and your spouse owned only one-half (50%) of the property. The shares of ownership of the property are considered to be held equally by all owners. If the shares of ownership are not equal, you must provide documentation as to the percentage of ownership.
- C. Multiunit Properties.** Check "Yes" if your principal residence was a unit in a multiunit property that you owned. For example, you owned a property consisting of four residential units, and you occupied one of the units as your principal residence. If the property is not a multiunit property, check "No."

NOTE: Residents of condominium complexes, co-ops, and continuing care retirement facilities are not considered to be living in multiunit properties and should check "No."

- D. Percentage of Occupancy.** If you answered "Yes" at Line C, enter the share (percentage) of the property used as your principal residence. For example, you

owned a four-unit property. The units are equal in size, and one of the units was your principal residence. You occupied one-fourth (25%) of the property as your principal residence. Enter 25% as your share of occupancy.

Part II — To Be Completed by Tax Collector

Enter the appropriate amounts for calendar years 2015 and 2016 as follows:

Line 1. Enter the assessed value of the property for each calendar year. If the assessed value changed for the tax year, use the final assessed value.

Line 2. Enter the tax rate for each calendar year. Include fire and other special tax rates.

Line 3. Multiply the assessed value on Line 1 by the tax rate on Line 2 and enter the result on Line 3. This is the total amount of taxes due for each calendar year before any deductions and/or credits are subtracted (e.g., senior citizen's deduction, homestead benefit credit).

Line 4. Enter the amount of any Regional Efficiency Aid Program (REAP) credit the homeowner(s) received for each calendar year.

Line 5. If the applicant answered "No" to the questions at both Line A and Line C, enter the amount of property taxes from Line 3.

If the applicant answered "Yes" at either Line A or Line C, you must apportion the amount of property taxes to be entered on Line 5. 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 husband and wife or CU partners), or if the property consists of more than one unit, the applicant is only eligible for the proportionate share of the reimbursement that reflects the percentage of ownership or the percentage of occupancy.

Multiple Owners. If the applicant answered "Yes" at Part I, Line A, multiply the amount of property taxes on Line 3 by the percentage of ownership shown at Part I, Line B, and enter the result on Line 5.

Multiunit Properties. If the applicant answered "Yes" at Part I, Line C, multiply the amount of property taxes on Line 3 by the percentage of occupancy shown at Part I, Line D, and enter the result on Line 5.

If the applicant answered "Yes" to the questions at both Lines A and C in the same year, multiply the amount of property taxes on Line 3 by the percentage of occupancy shown at Part I, Line D, and enter the result on Line 5.

Certification. Complete the certification portion of Form PTR-1A. Sign and date the certification and place the authorization stamp in the space provided. (Use blue or black ink.)

Mobile Home Owners

Verification of 2015 and 2016 Mobile Home Park Site Fees

(Applicant completes Parts I and III. Mobile home park owner or manager completes Part II.

Use blue or black ink. See instructions for completion on back.)

Part I — To Be Completed by Applicant

Social Security # _____ Spouse's/CU Partner's Social Security # _____

Name _____
Last name, First Name, and Initial (Joint filers, enter first name and initial of each - Enter spouse's/CU partner's name ONLY if different)

Address _____
Street City State Zip Code

| Mobile Home Park Site # _____ | 2015 | 2016 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------|
| A. Did someone who was not your spouse/CU partner occupy your mobile home and share site fees with you? If you (and your spouse/CU partner) were the sole occupant(s), check "No." | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| B. Indicate the share (percentage) of the site fees that you and your spouse/CU partner paid. If you (and your spouse/CU partner) were the sole occupant(s), enter 100%. | <input type="text"/> <input type="text"/> <input type="text"/> % | <input type="text"/> <input type="text"/> <input type="text"/> % |

Part II — To Be Completed by Mobile Home Park Owner or Manager

Column A — 2015 Site Fees

(Do not include municipal service fees or other charges)

- Total site fees due for calendar year 2015 under agreement with mobile home park . . . \$ _____
- Total site fees paid by resident(s) for calendar year 2015 only . . . \$ _____

If Line 2 is less than Line 1, do not complete the certification. The applicant is not eligible for a reimbursement.

Column B — 2016 Site Fees

(Do not include municipal service fees or other charges)

- Total site fees due for calendar year 2016 under agreement with mobile home park . . . \$ _____
- Total site fees paid by resident(s) for calendar year 2016 only . . . \$ _____

If Line 2 is less than Line 1, do not complete the certification. The applicant is not eligible for a reimbursement.

Under the penalties of perjury, I certify that I am the owner or manager of _____, where the above mobile home site is located. I further certify that the above-stated amounts of site fees due were paid for calendar years 2015 and 2016 and are true and accurate to the best of my knowledge.

(Name) (Title) (Date) (Phone)

Part III — To Be Completed by Applicant (AFTER Part II has been completed by mobile home park owner or manager)

Column A — 2015

- Total site fees paid by all residents living at this address. (Enter amount from Part II, Line 2, Column A). . . . \$ _____
- Share (percentage) of site fees that you (and your spouse/CU partner) paid in 2015. (Enter percentage from Part I, Line B as a decimal. For example, if the share is 50%, enter 0.50. If 100%, enter 1.00) × _____
- Total site fees paid by you (and your spouse/CU partner) (Line 3 × Line 4) \$ _____
- Total property taxes paid by you (and your spouse/CU partner) (Line 5 × 0.18). **Enter this amount on Line 14, Form PTR-1** \$

Column B — 2016

- Total site fees paid by all residents living at this address. (Enter amount from Part II, Line 2, Column B) \$ _____
- Share (percentage) of site fees that you (and your spouse/CU partner) paid in 2016. (Enter percentage from Part I, Line B as a decimal. For example, if the share is 50%, enter 0.50. If 100%, enter 1.00) × _____
- Total site fees paid by you (and your spouse/CU partner) (Line 3 × Line 4) \$ _____
- Total property taxes paid by you (and your spouse/CU partner) (Line 5 × 0.18). **Enter this amount on Line 13, Form PTR-1** \$

(If you complete this form, be sure to enclose it with your Form PTR-1 application.)

Form PTR-1B – Instructions

Part I – To Be Completed by Applicant

Social Security Number. If your marital/civil union status as of December 31, 2016, was single, you must enter your social security number in the space provided on Form PTR-1B. If your status as of December 31, 2016, was married/CU couple, you must report both applicants' numbers in the order in which the names are listed on the application. If you were married or in a civil union but living apart from your spouse/CU partner, and you did not have access to or receive support from their income, you are considered "Single" for purposes of the property tax reimbursement. You should enter only your social security number on Form PTR-1B.

Name and Address. Print or type your name (last name first) and complete address of the property for which you are claiming the reimbursement in the spaces provided. Also include your spouse's/CU partner's name if filing jointly.

Mobile Home Park Site Number. Enter the mobile home park site number of the principal residence for which you are claiming the reimbursement in the space provided.

A. Multiple Occupants. Check "Yes" only if you occupied your mobile home with someone who was not your spouse/CU partner and shared mobile home park site fees with them. For example, you lived in your mobile home with your sister. If you (and your spouse/CU partner) were the sole occupant(s), check "No."

B. Percentage of Site Fees Paid. Enter the share (percentage) of the site fees that you (and your spouse/CU partner) paid. For example, if you and your sister lived in your mobile home and you both paid one-half of the site fees, you must enter 50% as your share. If you (and your spouse/CU partner) were the sole occupant(s), enter 100%.

Part II – To Be Completed by Mobile Home Park Owner or Manager

Enter the appropriate amounts for calendar years 2015 and 2016 as follows:

Line 1. Enter the amount of site fees due under the mobile home park agreement entered into with the resident(s).

Line 2. Enter the total amount of mobile home park site fees paid by, or on behalf of, the resident(s). Enter **only** amounts actually due and paid for each calendar year.

Compare Lines 1 and 2 for each calendar year.

- If Line 2 is equal to Line 1 for both years, complete the certification portion of Form PTR-1B.
- If Line 2 is **less than** Line 1 for either or both years, **do not complete the certification portion of Form PTR-1B.** The applicant is not eligible for a property tax reimbursement.

Certification. Complete the certification portion of Form PTR-1B.

Part III – To Be Completed by Applicant

Line 3 - Total Site Fees Paid. Enter the total site fees paid for each calendar year by all residents who lived in the mobile home for which you are claiming a property tax reimbursement. (Enter amount from Part II, Line 2.)

Line 4 - Percentage of Site Fees Paid. Enter your share (percentage) of site fees paid from Part I, Line B for each calendar year. Enter this number as a decimal. For example, if you lived in your mobile home with your sister and you both paid 50% of the site fees, enter 0.50 on Line 4. If

you and your spouse/civil union partner were the sole occupant(s), enter 1.00.

Line 5 - Total Site Fees Paid by Applicant. Multiply the amount on Line 3 by the decimal on Line 4.

Line 6 - Total Property Taxes Paid by Applicant. Multiply the amount of site fees on Line 5 by 18% (0.18) and enter the result in the box at Line 6.

your principal residence. You occupied one-fourth (25%) of the property as your principal residence. Enter 25% at Line 12b.

NOTE:

- If the property you owned consists of more than four units, you do not qualify for the reimbursement, even if one of the units was your principal residence.
- If the property you owned contains more than one commercial unit, you do not qualify for the reimbursement, even if it also includes a residential unit you used as your principal residence.

2016 and 2015 Property Taxes (Lines 13 and 14)

HOMEOWNERS

Enter your total property taxes due and paid on your principal residence in New Jersey for 2016 on Line 13, and for 2015 on Line 14. (If you received a senior citizen's deduction, veteran's deduction, Regional Efficiency Aid Program (REAP) credit, and/or homestead benefit credit(s) in 2015 or 2016, enter the amount of property taxes actually due and paid before the deduction(s) and/or credit(s) were subtracted.)

If you enclose Form PTR-1A, you must enter on Lines 13 and 14 the property tax amounts for 2015 and 2016 from the boxes at Line 5 in Part II.

Enter dollars and cents, one digit in each box (). Do not use dollar signs or dashes. You must have paid the full amount of 2016 property taxes due by June 1, 2017, and the full amount of 2015 property taxes due by June 1, 2016, to be 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 2015 or 2016, you are not eligible for a property tax reimbursement, even if a portion of the property 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

2015 or 2016, 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 who was not your spouse, enter for each year the proportionate share of the 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.

Example: You and your sister (who lives in another state) are co-owners of a home on which you pay all the property taxes. If the 2016 property taxes totaled \$6,000 and the 2015 property taxes totaled \$5,000, you must indicate at Line 11b that you owned 50% of the property, and you must enter \$3,000 ($\$6,000 \times 50\%$) on Line 13 and \$2,500 ($\$5,000 \times 50\%$) on Line 14. You are only eligible for a proportionate share of the reimbursement based on your percentage of ownership in the property. Your sister is not eligible for a reimbursement for this home because she does not live there.

Multiple Units. If your principal residence was a unit in a multiunit property that you owned, enter for each year the proportionate share of the property taxes for the unit you occupied as your principal residence.

Example: You own a four-unit property. If the 2016 property taxes for the entire property totaled \$4,000 and the 2015 property taxes totaled \$3,800 and you indicated at Line 12b that you occupied 25% of the property (one unit), you must enter \$1,000 ($\$4,000 \times 25\%$) on Line 13 and \$950 ($\$3,800 \times 25\%$) on Line 14. You are only eligible for a proportionate share of the reimbursement based on the portion of the property that you occupied as your principal residence, even if you paid all of the property taxes.

2016 Form PTR-1 Instructions

Multunit Property With Multiple Owners. If you answered “Yes” at both Lines 11a and 12a for 2015 or 2016, use the percentage of occupancy on Line 12b to calculate your proportionate share of property taxes.

MOBILE HOME OWNERS

Enter your property taxes due and paid on your principal residence in New Jersey for 2016 on Line 13, and for 2015 on Line 14. (For mobile home owners, property taxes are 18% of the annual site fees due and paid to the owner of the mobile home park.) If you lived with someone who was not 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 for each year by 18% (0.18) and enter the result in the boxes at Lines 13 and 14.

If you enclose Form PTR-1B, you must enter on Lines 13 and 14 the property tax amounts for 2015 and 2016 from the boxes at Line 6 in Part III.

Enter dollars and cents, one digit in each box (□). Do not use dollar signs or dashes. You must have paid the full amount of site fees due for 2016 by December 31, 2016, and the full amount of site fees due for 2015 by December 31, 2015, to be eligible for the reimbursement.

Important

You must enclose verification of 2015 and 2016 property taxes (or mobile home park site fees) due and paid with Form PTR-1. See page 3 for acceptable forms of proof.

Reimbursement Amount (Line 15)

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 dollar signs or dashes. This is the amount of your 2016 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.**

The total amount of all property tax relief benefits you receive for 2016 (property tax reimbursement, homestead benefit, property tax deduction for senior citizens/disabled persons, and property tax deduction for veterans) cannot exceed the total amount of property taxes or rent/site fees constituting property taxes paid for 2016 on your principal residence in New Jersey. (For this purpose, 18% of rent/site fees paid during the year is considered property taxes.) This limitation may affect the amount of your property tax reimbursement.

NOTE: Eligibility requirements, including income limits, and benefits available under this program are subject to change by the State Budget. Check the Division of Taxation’s website at www.state.nj.us/treasury/taxation/ptr/index.shtml or call 1-800-323-4400 for updated information. (See “Impact of State Budget” on page 1.)

Under New Jersey law, if you receive a property tax reimbursement that is larger than the amount for which you are eligible, you must repay any excess you received. The amount you owe can be deducted from your property tax reimbursement, income tax refund or credit, or homestead benefit before a payment is issued.

Signatures

Sign and date your application in blue or black ink. If your 2016 marital/civil union status is married/CU couple, both of you must sign the application. The signatures on the application you file must be original; photocopied signatures are not acceptable. We cannot process an application without the proper signature(s) and will return it to you. This may delay your reimbursement.

Daytime Telephone Number and/or Email Address. Providing your daytime telephone number and/or email address may help us process your application if we have questions. If you are filing a joint application, you can enter either your or your spouse’s daytime telephone number and/or email address.

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 State holidays).

Important Points to Remember

1. Complete the entire application. Provide full information for both **2015** and **2016**.
2. You must meet the eligibility requirements for both **2015** and **2016** (see page 1).
3. Enclose proof of age or disability for **2015** and **2016**.
4. Homeowners, enclose copies of your **2015** and **2016** property tax bills and proof of payment **or** Form PTR-1A. Mobile home owners, enclose proof of **2015** and **2016** site fees due and paid **or** Form PTR-1B.
5. File your application on or before **June 1, 2017**.
6. If you meet the eligibility requirements for both **2015** and **2016**, you **must** file this application in order to use the amount of your **2015** property taxes to calculate your reimbursement in future years.
7. Eligibility requirements, including income limits, and benefits available under this program are subject to change by the State Budget. (See "Impact of State Budget" on page 1.)

Caution!!!

This is not an application for a homestead benefit. You must file a separate application to apply for a homestead benefit.

2016 County/Municipality Codes

Enter the appropriate four-digit number in the boxes below the Social Security number boxes on Form PTR-1. These codes are for Division of Taxation purposes only. If the place where you live is not listed, see instructions on page 6.

| Municipality | Code | Municipality | Code | Municipality | Code |
|--------------------------|------|--------------------------|------|-------------------------|------|
| ATLANTIC COUNTY | | | | | |
| Absecon City | 0101 | Hasbrouck Heights Bor. | 0225 | Bordentown Township | 0304 |
| Atlantic City | 0102 | Haworth Borough | 0226 | Burlington City | 0305 |
| Brigantine City | 0103 | Hillsdale Borough | 0227 | Burlington Township | 0306 |
| Buena Borough | 0104 | Ho Ho Kus Borough | 0228 | Chesterfield Township | 0307 |
| Buena Vista Township | 0105 | Leonia Borough | 0229 | Cinnaminson Township | 0308 |
| Corbin City | 0106 | Little Ferry Borough | 0230 | Delanco Township | 0309 |
| Egg Harbor City | 0107 | Lodi Borough | 0231 | Delran Township | 0310 |
| Egg Harbor Township | 0108 | Lyndhurst Township | 0232 | Eastampton Township | 0311 |
| Estell Manor City | 0109 | Mahwah Township | 0233 | Edgewater Park Township | 0312 |
| Folsom Borough | 0110 | Maywood Borough | 0234 | Evesham Township | 0313 |
| Galloway Township | 0111 | Midland Park Borough | 0235 | Fieldsboro Borough | 0314 |
| Hamilton Township | 0112 | Montvale Borough | 0236 | Florence Township | 0315 |
| Hammonton Town | 0113 | Moonachie Borough | 0237 | Hainesport Township | 0316 |
| Linwood City | 0114 | New Milford Borough | 0238 | Lumberton Township | 0317 |
| Longport Borough | 0115 | North Arlington Borough | 0239 | Mansfield Township | 0318 |
| Margate City | 0116 | Northvale Borough | 0240 | Maple Shade Township | 0319 |
| Mullica Township | 0117 | Norwood Borough | 0241 | Medford Township | 0320 |
| Northfield City | 0118 | Oakland Borough | 0242 | Medford Lakes Borough | 0321 |
| Pleasantville City | 0119 | Old Tappan Borough | 0243 | Moorestown Township | 0322 |
| Port Republic City | 0120 | Oradell Borough | 0244 | Mount Holly Township | 0323 |
| Somers Point City | 0121 | Palisades Park Borough | 0245 | Mount Laurel Township | 0324 |
| Ventnor City | 0122 | Paramus Borough | 0246 | New Hanover Township | 0325 |
| Weymouth Township | 0123 | Park Ridge Borough | 0247 | North Hanover Township | 0326 |
| BERGEN COUNTY | | | | | |
| Allendale Borough | 0201 | Ramsey Borough | 0248 | Palmyra Borough | 0327 |
| Alpine Borough | 0202 | Ridgefield Borough | 0249 | Pemberton Borough | 0328 |
| Bergenfield Borough | 0203 | Ridgefield Park Village | 0250 | Pemberton Township | 0329 |
| Bogota Borough | 0204 | Ridgewood Village | 0251 | Riverside Township | 0330 |
| Carlstadt Borough | 0205 | River Edge Borough | 0252 | Riverton Borough | 0331 |
| Cliffside Park Borough | 0206 | River Vale Township | 0253 | Shamong Township | 0332 |
| Closter Borough | 0207 | Rochelle Park Township | 0254 | Southampton Township | 0333 |
| Cresskill Borough | 0208 | Rockleigh Borough | 0255 | Springfield Township | 0334 |
| Demarest Borough | 0209 | Rutherford Borough | 0256 | Tabernacle Township | 0335 |
| Dumont Borough | 0210 | Saddle Brook Township | 0257 | Washington Township | 0336 |
| East Rutherford Borough | 0212 | Saddle River Borough | 0258 | Westampton Township | 0337 |
| Edgewater Borough | 0213 | South Hackensack Twp. | 0259 | Willingboro Township | 0338 |
| Elmwood Park Borough | 0211 | Teaneck Township | 0260 | Woodland Township | 0339 |
| Emerson Borough | 0214 | Tenaflly Borough | 0261 | Wrightstown Borough | 0340 |
| Englewood City | 0215 | Teterboro Borough | 0262 | CAMDEN COUNTY | |
| Englewood Cliffs Borough | 0216 | Upper Saddle River Bor. | 0263 | Audubon Borough | 0401 |
| Fair Lawn Borough | 0217 | Waldwick Borough | 0264 | Audubon Park Borough | 0402 |
| Fairview Borough | 0218 | Wallington Borough | 0265 | Barrington Borough | 0403 |
| Fort Lee Borough | 0219 | Washington Township | 0266 | Bellmawr Borough | 0404 |
| Franklin Lakes Borough | 0220 | Westwood Borough | 0267 | Berlin Borough | 0405 |
| Garfield City | 0221 | Woodcliff Lake Borough | 0268 | Berlin Township | 0406 |
| Glen Rock Borough | 0222 | Wood-Ridge Borough | 0269 | Brooklawn Borough | 0407 |
| Hackensack City | 0223 | Wyckoff Township | 0270 | Camden City | 0408 |
| Harrington Park Borough | 0224 | BURLINGTON COUNTY | | Cherry Hill Township | 0409 |
| | | Bass River Township | 0301 | Chesilhurst Borough | 0410 |
| | | Beverly City | 0302 | | |
| | | Bordentown City | 0303 | | |

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| Municipality | Code | Municipality | Code | Municipality | Code |
|--------------------------|------|---------------------------|------|--------------------------|------|
| Clementon Borough | 0411 | Fairfield Township | 0605 | South Harrison Township | 0816 |
| Collingswood Borough | 0412 | Greenwich Township | 0606 | Swedesboro Borough | 0817 |
| Gibbsboro Borough | 0413 | Hopewell Township | 0607 | Washington Township | 0818 |
| Gloucester City | 0414 | Lawrence Township | 0608 | Wenonah Borough | 0819 |
| Gloucester Township | 0415 | Maurice River Township | 0609 | West Deptford Township | 0820 |
| Haddon Township | 0416 | Millville City | 0610 | Westville Borough | 0821 |
| Haddonfield Borough | 0417 | Shiloh Borough | 0611 | Woodbury City | 0822 |
| Haddon Heights Borough | 0418 | Stow Creek Township | 0612 | Woodbury Heights Borough | 0823 |
| Hi-Nella Borough | 0419 | Upper Deerfield Township | 0613 | Woolwich Township | 0824 |
| Laurel Springs Borough | 0420 | Vineland City | 0614 | | |
| Lawnside Borough | 0421 | | | HUDSON COUNTY | |
| Lindenwold Borough | 0422 | ESSEX COUNTY | | Bayonne City | 0901 |
| Magnolia Borough | 0423 | Belleville Township | 0701 | East Newark Borough | 0902 |
| Merchantville Borough | 0424 | Bloomfield Township | 0702 | Guttenberg Town | 0903 |
| Mount Ephraim Borough | 0425 | Caldwell Borough | 0703 | Harrison Town | 0904 |
| Oaklyn Borough | 0426 | Cedar Grove Township | 0704 | Hoboken City | 0905 |
| Pennsauken Township | 0427 | East Orange City | 0705 | Jersey City | 0906 |
| Pine Hill Borough | 0428 | Essex Fells Township | 0706 | Kearny Town | 0907 |
| Pine Valley Borough | 0429 | Fairfield Township | 0707 | North Bergen Township | 0908 |
| Runnemede Borough | 0430 | Glen Ridge Borough | 0708 | Secaucus Town | 0909 |
| Somerdale Borough | 0431 | Irvington Township | 0709 | Union City | 0910 |
| Stratford Borough | 0432 | Livingston Township | 0710 | Weehawken Township | 0911 |
| Tavistock Borough | 0433 | Maplewood Township | 0711 | West New York Town | 0912 |
| Voorhees Township | 0434 | Millburn Township | 0712 | | |
| Waterford Township | 0435 | Montclair Township | 0713 | HUNTERDON COUNTY | |
| Winslow Township | 0436 | Newark City | 0714 | Alexandria Township | 1001 |
| Woodlynne Borough | 0437 | North Caldwell Borough | 0715 | Bethlehem Township | 1002 |
| | | Nutley Township | 0716 | Bloomsbury Borough | 1003 |
| CAPE MAY COUNTY | | Orange City | 0717 | Califon Borough | 1004 |
| Avalon Borough | 0501 | Roseland Borough | 0718 | Clinton Town | 1005 |
| Cape May City | 0502 | South Orange Village Twp. | 0719 | Clinton Township | 1006 |
| Cape May Point Borough | 0503 | Verona Township | 0720 | Delaware Township | 1007 |
| Dennis Township | 0504 | West Caldwell Township | 0721 | East Amwell Township | 1008 |
| Lower Township | 0505 | West Orange Township | 0722 | Flemington Borough | 1009 |
| Middle Township | 0506 | | | Franklin Township | 1010 |
| North Wildwood City | 0507 | GLOUCESTER COUNTY | | Frenchtown Borough | 1011 |
| Ocean City | 0508 | Clayton Borough | 0801 | Glen Gardner Borough | 1012 |
| Sea Isle City | 0509 | Deptford Township | 0802 | Hampton Borough | 1013 |
| Stone Harbor Borough | 0510 | East Greenwich Township | 0803 | High Bridge Borough | 1014 |
| Upper Township | 0511 | Elk Township | 0804 | Holland Township | 1015 |
| West Cape May Borough | 0512 | Franklin Township | 0805 | Kingwood Township | 1016 |
| West Wildwood Borough | 0513 | Glassboro Borough | 0806 | Lambertville City | 1017 |
| Wildwood City | 0514 | Greenwich Township | 0807 | Lebanon Borough | 1018 |
| Wildwood Crest Borough | 0515 | Harrison Township | 0808 | Lebanon Township | 1019 |
| Woodbine Borough | 0516 | Logan Township | 0809 | Milford Borough | 1020 |
| | | Mantua Township | 0810 | Raritan Township | 1021 |
| CUMBERLAND COUNTY | | Monroe Township | 0811 | Readington Township | 1022 |
| Bridgeton City | 0601 | National Park Borough | 0812 | Stockton Borough | 1023 |
| Commercial Township | 0602 | Newfield Borough | 0813 | Tewksbury Township | 1024 |
| Deerfield Township | 0603 | Paulsboro Borough | 0814 | Union Township | 1025 |
| Downe Township | 0604 | Pitman Borough | 0815 | West Amwell Township | 1026 |

2016 County/Municipality Codes

Enter the appropriate four-digit number in the boxes below the Social Security number boxes on Form PTR-1. These codes are for Division of Taxation purposes only. If the place where you live is not listed, see instructions on page 6.

| Municipality | Code | Municipality | Code | Municipality | Code |
|----------------------------|------|--------------------------|------|----------------------------|------|
| MERCER COUNTY | | | | | |
| East Windsor Township | 1101 | Colts Neck Township | 1310 | Chester Borough | 1406 |
| Ewing Township | 1102 | Deal Borough | 1311 | Chester Township | 1407 |
| Hamilton Township | 1103 | Eatontown Borough | 1312 | Denville Township | 1408 |
| Hightstown Borough | 1104 | Englishtown Borough | 1313 | Dover Town | 1409 |
| Hopewell Borough | 1105 | Fair Haven Borough | 1314 | East Hanover Township | 1410 |
| Hopewell Township | 1106 | Farmingdale Borough | 1315 | Florham Park Borough | 1411 |
| Lawrence Township | 1107 | Freehold Borough | 1316 | Hanover Township | 1412 |
| Pennington Borough | 1108 | Freehold Township | 1317 | Harding Township | 1413 |
| Princeton | 1114 | Hazlet Township | 1318 | Jefferson Township | 1414 |
| Robbinsville Township | 1112 | Highlands Borough | 1319 | Kinnelon Borough | 1415 |
| Trenton City | 1111 | Holmdel Township | 1320 | Lincoln Park Borough | 1416 |
| West Windsor Township | 1113 | Howell Township | 1321 | Long Hill Township | 1430 |
| MIDDLESEX COUNTY | | | | | |
| Carteret Borough | 1201 | Interlaken Borough | 1322 | Madison Borough | 1417 |
| Cranbury Township | 1202 | Keansburg Borough | 1323 | Mendham Borough | 1418 |
| Dunellen Borough | 1203 | Keyport Borough | 1324 | Mendham Township | 1419 |
| East Brunswick Township | 1204 | Lake Como Borough | 1346 | Mine Hill Township | 1420 |
| Edison Township | 1205 | Little Silver Borough | 1325 | Montville Township | 1421 |
| Helmetta Borough | 1206 | Loch Arbour Village | 1326 | Morris Plains Borough | 1423 |
| Highland Park Borough | 1207 | Long Branch City | 1327 | Morris Township | 1422 |
| Jamesburg Borough | 1208 | Manalapan Township | 1328 | Morristown Town | 1424 |
| Metuchen Borough | 1209 | Manasquan Borough | 1329 | Mountain Lakes Borough | 1425 |
| Middlesex Borough | 1210 | Marlboro Township | 1330 | Mt. Arlington Borough | 1426 |
| Milltown Borough | 1211 | Matawan Borough | 1331 | Mt. Olive Township | 1427 |
| Monroe Township | 1212 | Middletown Township | 1332 | Netcong Borough | 1428 |
| New Brunswick City | 1213 | Millstone Township | 1333 | Parsippany-Troy Hills Twp. | 1429 |
| North Brunswick Township | 1214 | Monmouth Beach Borough | 1334 | Pequannock Township | 1431 |
| Old Bridge Township | 1215 | Neptune City Borough | 1336 | Randolph Township | 1432 |
| Perth Amboy City | 1216 | Neptune Township | 1335 | Riverdale Borough | 1433 |
| Piscataway Township | 1217 | Ocean Township | 1337 | Rockaway Borough | 1434 |
| Plainsboro Township | 1218 | Oceanport Borough | 1338 | Rockaway Township | 1435 |
| Sayreville Borough | 1219 | Red Bank Borough | 1339 | Roxbury Township | 1436 |
| South Amboy City | 1220 | Roosevelt Borough | 1340 | Victory Gardens Borough | 1437 |
| South Brunswick Township | 1221 | Rumson Borough | 1341 | Washington Township | 1438 |
| South Plainfield Borough | 1222 | Sea Bright Borough | 1342 | Wharton Borough | 1439 |
| South River Borough | 1223 | Sea Girt Borough | 1343 | OCEAN COUNTY | |
| Spotswood Borough | 1224 | Shrewsbury Borough | 1344 | Barneget Township | 1501 |
| Woodbridge Township | 1225 | Shrewsbury Township | 1345 | Barneget Light Borough | 1502 |
| MONMOUTH COUNTY | | | | | |
| Aberdeen Township | 1301 | Spring Lake Borough | 1347 | Bay Head Borough | 1503 |
| Allenhurst Borough | 1302 | Spring Lake Heights Bor. | 1348 | Beach Haven Borough | 1504 |
| Allentown Borough | 1303 | Tinton Falls Borough | 1349 | Beachwood Borough | 1505 |
| Asbury Park City | 1304 | Union Beach Borough | 1350 | Berkeley Township | 1506 |
| Atlantic Highlands Borough | 1305 | Upper Freehold Township | 1351 | Brick Township | 1507 |
| Avon-by-the-Sea Borough | 1306 | Wall Township | 1352 | Eagleswood Township | 1509 |
| Belmar Borough | 1307 | West Long Branch Borough | 1353 | Harvey Cedars Borough | 1510 |
| Bradley Beach Borough | 1308 | MORRIS COUNTY | | Island Heights Borough | 1511 |
| Brielle Borough | 1309 | Boonton Town | 1401 | Jackson Township | 1512 |
| | | Boonton Township | 1402 | Lacey Township | 1513 |
| | | Butler Borough | 1403 | Lakehurst Borough | 1514 |
| | | Chatham Borough | 1404 | Lakewood Township | 1515 |
| | | Chatham Township | 1405 | Lavallette Borough | 1516 |

2016 County/Municipality Codes

Enter the appropriate four-digit number in the boxes below the Social Security number boxes on Form PTR-1. These codes are for Division of Taxation purposes only. If the place where you live is not listed, see instructions on page 6.

| Municipality | Code | Municipality | Code | Municipality | Code |
|----------------------------|------|---------------------------|------|---------------------------|------|
| Little Egg Harbor Township | 1517 | Salem City | 1713 | Walpack Township | 1923 |
| Long Beach Township | 1518 | Upper Pittsgrove Township | 1714 | Wantage Township | 1924 |
| Manchester Township | 1519 | Woodstown Borough | 1715 | | |
| Mantoloking Borough | 1520 | | | UNION COUNTY | |
| Ocean Gate Borough | 1522 | SOMERSET COUNTY | | Berkeley Heights Township | 2001 |
| Ocean Township | 1521 | Bedminster Township | 1801 | Clark Township | 2002 |
| Pine Beach Borough | 1523 | Bernards Township | 1802 | Cranford Township | 2003 |
| Plumsted Township | 1524 | Bernardsville Borough | 1803 | Elizabeth City | 2004 |
| Point Pleasant Borough | 1525 | Bound Brook Borough | 1804 | Fanwood Borough | 2005 |
| Pt. Pleasant Beach Borough | 1526 | Branchburg Township | 1805 | Garwood Borough | 2006 |
| Seaside Heights Borough | 1527 | Bridgewater Township | 1806 | Hillside Township | 2007 |
| Seaside Park Borough | 1528 | Far Hills Borough | 1807 | Kenilworth Borough | 2008 |
| Ship Bottom Borough | 1529 | Franklin Township | 1808 | Linden City | 2009 |
| South Toms River Borough | 1530 | Green Brook Township | 1809 | Mountainside Borough | 2010 |
| Stafford Township | 1531 | Hillsborough Township | 1810 | New Providence Borough | 2011 |
| Surf City Borough | 1532 | Manville Borough | 1811 | Plainfield City | 2012 |
| Toms River Township | 1508 | Millstone Borough | 1812 | Rahway City | 2013 |
| Tuckerton Borough | 1533 | Montgomery Township | 1813 | Roselle Borough | 2014 |
| | | North Plainfield Borough | 1814 | Roselle Park Borough | 2015 |
| PASSAIC COUNTY | | Peapack & Gladstone Bor. | 1815 | Scotch Plains Township | 2016 |
| Bloomington Borough | 1601 | Raritan Borough | 1816 | Springfield Township | 2017 |
| Clifton City | 1602 | Rocky Hill Borough | 1817 | Summit City | 2018 |
| Haledon Borough | 1603 | Somerville Borough | 1818 | Union Township | 2019 |
| Hawthorne Borough | 1604 | South Bound Brook Bor. | 1819 | Westfield Town | 2020 |
| Little Falls Township | 1605 | Warren Township | 1820 | Winfield Township | 2021 |
| North Haledon Borough | 1606 | Watchung Borough | 1821 | | |
| Passaic City | 1607 | | | WARREN COUNTY | |
| Paterson City | 1608 | SUSSEX COUNTY | | Allamuchy Township | 2101 |
| Pompton Lakes Borough | 1609 | Andover Borough | 1901 | Alpha Borough | 2102 |
| Prospect Park Borough | 1610 | Andover Township | 1902 | Belvidere Town | 2103 |
| Ringwood Borough | 1611 | Branchville Borough | 1903 | Blairstown Township | 2104 |
| Totowa Borough | 1612 | Byram Township | 1904 | Franklin Township | 2105 |
| Wanaque Borough | 1613 | Frankford Township | 1905 | Frelinghuysen Township | 2106 |
| Wayne Township | 1614 | Franklin Borough | 1906 | Greenwich Township | 2107 |
| West Milford Township | 1615 | Fredon Township | 1907 | Hackettstown Town | 2108 |
| Woodland Park Borough | 1616 | Green Township | 1908 | Hardwick Township | 2109 |
| | | Hamburg Borough | 1909 | Harmony Township | 2110 |
| SALEM COUNTY | | Hampton Township | 1910 | Hope Township | 2111 |
| Alloway Township | 1701 | Hardyston Township | 1911 | Independence Township | 2112 |
| Carneys Point Township | 1702 | Hopatcong Borough | 1912 | Knowlton Township | 2113 |
| Elmer Borough | 1703 | Lafayette Township | 1913 | Liberty Township | 2114 |
| Elsinboro Township | 1704 | Montague Township | 1914 | Lopatcong Township | 2115 |
| Lower Alloways Creek Twp. | 1705 | Newton Town | 1915 | Mansfield Township | 2116 |
| Mannington Township | 1706 | Ogdensburg Borough | 1916 | Oxford Township | 2117 |
| Oldmans Township | 1707 | Sandyston Township | 1917 | Phillipsburg Town | 2119 |
| Penns Grove Borough | 1708 | Sparta Township | 1918 | Pohatcong Township | 2120 |
| Pennsville Township | 1709 | Stanhope Borough | 1919 | Washington Borough | 2121 |
| Pilesgrove Township | 1710 | Stillwater Township | 1920 | Washington Township | 2122 |
| Pittsgrove Township | 1711 | Sussex Borough | 1921 | White Township | 2123 |
| Quinton Township | 1712 | Vernon Township | 1922 | | |

Line 19a - Pensions, Annuities, and IRA Withdrawals

Pensions, annuities, and certain IRA withdrawals are taxable and must be reported on Line 19a. The New Jersey taxable amount may be different from the Federal amount.

All state and local government, teachers', and Federal pensions, and Keogh Plans are treated the same way as pensions from the private sector. Amounts received as "early retirement benefits" and amounts reported as pension on Schedule NJK-1, Partnership Return Form NJ-1065, are also taxable.

Social Security and Railroad Retirement benefits are **not** taxable. Do not include these amounts on Form NJ-1040.

Pension payments received because of total and permanent disability are not taxable until the year you reach age 65. If you continue to receive pension payments after you turn 65, your disability pension is treated as ordinary pension income beginning that year. (See definition of "disabled" on page 16 of NJ-1040 instructions.)

Military pensions and survivor's benefit payments are not taxable. Do not include these payments on Form NJ-1040. Military pensions are those resulting from service in the United States Army, Navy, Air Force, Marine Corps, or Coast Guard. However, civil service pensions and annuities are taxable, even if they are based on credit for military service. Most military pensions and survivor's benefit payments are received from the U.S. Defense Finance and Accounting Service, while a civil service annuity is received through the U.S. Office of Personnel Management.

Taxable and Excludable Amounts

Retirement plans are either noncontributory or contributory. The amounts you report depend on the type of plan you have.

Noncontributory Plans. If you did not make any contributions to your plan, it is a noncontributory plan. Amounts received

Worksheet A
Which Pension Method to Use

1. Amount of pension you will receive during the first three years (36 months) from the date of the first payment 1. _____
2. Your contributions to the plan 2. _____
3. Subtract line 2 from line 1 3. _____
 - (a) If line 3 is "0" or more, *and* both you and your employer contributed to the plan, you may use the **Three-Year Rule Method**.
 - (b) If line 3 is less than "0," or your employer did not contribute to the plan, you must use the **General Rule Method**.

(Keep for your records)

from noncontributory plans are fully taxable. Enter the total amount from your 1099-R on Line 19a.

Contributory Plans (Other Than IRAs).

If you made contributions to your plan, it is a contributory plan. Your contributions are usually made through payroll deductions and, in general, were taxed when they were made. Your contributions are *not* taxed when withdrawn (except for 401(k) Plans). Contributory plans also include employer contributions (if any) and earnings, which have not been taxed. Therefore, you must determine the taxable and excludable parts of your distribution.

There are two methods of calculating the taxable and excludable amounts: Three-Year Rule Method and General Rule Method. Complete Worksheet A above to determine which method you should use.

NOTE:

- ♦ If you received a distribution from a 401(k) Plan, see page A-2 before continuing.
- ♦ If you made a withdrawal from an IRA, complete Worksheet C on page A-3. **Do not use Worksheet A or B for an IRA withdrawal.**

Three-Year Rule Method. You may use the Three-Year Rule Method if:

- ♦ You will recover *all* your contributions within 36 months from the date you receive your first payment from the plan, **and**
- ♦ Both you *and* your employer contributed to the plan.

When you use the Three-Year Rule Method, do not report your pension and annuity payments as income on Line 19a until you have recovered all of your contributions. Instead, report these amounts on Line 19b (see page 24 of NJ-1040 instructions). Once you have recovered your contributions, the payments you receive are fully taxable and must be reported on Line 19a. The amount taxable for New Jersey purposes will be different from the amount you report on your Federal return when using this method, unless you retired on or before July 1, 1986.

General Rule Method. You must use the General Rule Method if:

- ♦ You will not recover your contributions within 36 months from the date you receive your first payment from the plan, or
- ♦ Your employer did not contribute to the plan.

When you use the General Rule Method, part of your pension is excludable and part is taxable every year. The excludable amount represents your contributions. Complete Worksheet B on page A-2 the year you receive your first pension payment. Keep Worksheet B for your records. You will need it to calculate your taxable and excludable amounts in future years. Recalculate the percentage on line 3 of the worksheet only if your annual pension payments decrease.

Contributions to Plans Prior to Becoming a Resident. Any contributions you made to a pension, annuity, or IRA before moving to New Jersey are treated as if

Appendix A

2016 Form NJ-1040 Instructions

you had been a New Jersey resident at the time. Contributions to plans other than 401(k) Plans are considered to have been previously taxed.

Lump-Sum Distributions and Rollovers. When you receive a lump-sum distribution of the entire balance from a qualified employee pension, annuity, profit-sharing, or other plan, any amount that exceeds your previously taxed contributions must be included in your income in the year received. New Jersey has no provision for income averaging of lump-sum distributions. Report the taxable amount on Line 19a and the excludable amount on Line 19b.

If you roll over a lump-sum distribution from an IRA or a qualified employee pension or annuity plan into an IRA or other eligible plan, do not report the rollover on Line 19a or 19b if it qualifies for deferral for Federal tax purposes. The amount rolled over (minus previously taxed contributions) will be taxable when it is withdrawn.

401(k) Plans. New Jersey's treatment of 401(k) Plan contributions changed on January 1, 1984.

1. Contributions made on or after January 1, 1984, were *not* taxed when they were made. If all of your contributions were made on or after that date, your distributions are fully

taxable unless your contributions exceeded the Federal limit. If your contributions exceeded the Federal limit, you must calculate the taxable and excludable portions of your distributions using one of the methods described under contributory plans.

2. Contributions made before January 1, 1984, were taxed when they were made. If you made contributions before that date, you must calculate the taxable and excludable portions of your distributions using one of the methods described under contributory plans.

For more information, see Tax Topic Bulletin GIT-1, *Pensions and Annuities*.

Traditional IRAs

Your IRA consists of your contributions and earnings plus certain amounts rolled over from pension plans. In general, your contributions were taxed when you made them and are not taxed by New Jersey when withdrawn. The portion of your distribution that represents earnings is taxable. Earnings credited to your IRA, as well as tax-free rollovers, are not taxable until withdrawn.

Use Worksheet C on page A-3 to calculate the taxable and excludable portions of your IRA withdrawal. Report the taxable amount on Line 19a and the excludable

amount on Line 19b. If you made withdrawals from multiple IRAs, you may use a separate worksheet for each or combine all IRAs on one worksheet.

Lump-Sum Withdrawal. If you withdraw the total amount from an IRA, all the earnings and any amounts rolled over tax-free are taxable. You must report these amounts in the year you make the withdrawal.

Periodic Withdrawals. If you make withdrawals over a period of years, the part of the annual distribution that represents earnings is taxable. The amount taxable for New Jersey purposes may be different from the amount you report on your Federal return.

For more information, see Tax Topic Bulletin GIT-2, *IRA Withdrawals*, and Technical Bulletin TB-44.

Worksheet B General Rule Method

- | | | |
|----------------------------------------------------------------------------------------------------|----|---------|
| 1. Your previously taxed contributions to the plan | 1. | _____ |
| 2. Expected return on contract* | 2. | _____ |
| 3. Percentage excludable (Divide line 1 by line 2) | 3. | _____ % |
| 4. Amount received this year | 4. | _____ |
| 5. Amount excludable (Multiply line 4 by line 3) Enter here and on Line 19b, Form NJ-1040 | 5. | _____ |
| 6. Taxable amount (Subtract line 5 from line 4. Enter here and on Line 19a, Form NJ-1040) | 6. | _____ |

*The expected return on the contract is the amount receivable. If life expectancy is a factor under your plan, Federal actuarial tables must be used to compute the expected return. The Federal actuarial tables are contained in the Internal Revenue Service's Publication 939, *General Rule for Pensions and Annuities*. Contact the IRS for this publication. If life expectancy is not a factor under your plan, the expected return is found by totaling the amounts to be received.

(Keep for your records)

Worksheet C - IRA Withdrawals
2016

Part I

1. **Value of IRA** on 12/31/16.
 Include contributions made for the tax year from 1/1/17–4/15/17 1. _____
 2. **Total distributions from IRA during the tax year.** Do not include tax-free rollovers..... 2. _____
 3. **Total value of IRA.**
 Add lines 1 and 2 3. _____
- Unrecovered Contributions:**
 Complete either line 4a or 4b:
- 4a. **First year of withdrawal from IRA:**
 Enter the total of IRA contributions that were previously taxed 4a. _____
 - 4b. **After first year of withdrawal from IRA:** Complete Part II. Enter amount of unrecovered contributions from Part II, line (g)* 4b. _____
 5. **Accumulated earnings in IRA on 12/31/16.** Subtract either line 4a or 4b from line 3 5. _____
 6. Divide line 5 by line 3 and enter the result as a decimal 6. _____
 7. **Taxable portion of this year's withdrawal.**
 Multiply line 2 by decimal amount on line 6.
 Enter here and on Line 19a, Form NJ-1040 7. _____
 8. **Excludable portion of this year's withdrawal.** Subtract line 7 from line 2.
 Enter here and on Line 19b, Form NJ-1040 8. _____

Part II—Unrecovered Contributions

- (For Second and Later Years)
- (a) **Last year's unrecovered contributions.**
 From line 4 of last year's worksheet* (a) _____
 - (b) **Amount withdrawn last year.**
 From line 2 of last year's worksheet (b) _____
 - (c) **Taxable portion of last year's withdrawal.** From line 7 of last year's worksheet (c) _____
 - (d) **Contributions recovered last year.** Subtract line (c) from line (b) (d) _____
 - (e) **This year's unrecovered contributions.**
 Subtract line (d) from line (a) (e) _____
 - (f) **Contributions to IRA during current tax year.** Do not include tax-free rollovers (f) _____
 - (g) **Total unrecovered contributions.**
 Line (e) plus line (f). Enter here and on Part I, line 4b (g) _____

*If you did not complete a worksheet in prior year(s), skip Part II and calculate the amount of unrecovered contributions as follows:

- A. Determine the total amount of **withdrawal(s)** made from the IRA in previous years.
- B. Total the portion(s) of these previous year withdrawal(s) already reported as income on prior New Jersey tax returns.
- C. Subtract the amount of previous year withdrawals reported (B) from the total amount of previous year withdrawals (A). This difference is the amount of contributions that have been *recovered* thus far.
- D. Subtract the amount of *recovered* contributions (C) from the *total* amount of contributions made to the IRA. This is the amount of **unrecovered** contributions to enter on **line 4b** of **Part I**.

(Keep for your records)

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 State 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 certain forms and publications through our automated message system.

Text Telephone Service (TTY/TDD) for Hearing-Impaired Users

1-800-286-6613 (toll-free within NJ, NY, PA, DE, and MD) or 609-984-7300.

These numbers are accessible *only* from TTY devices.

- Submit a text message on any New Jersey tax matter.
- Receive a reply through NJ Relay Services (711).

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 website for the address of the office nearest you.

in writing...

Address your questions to:

NJ Division of Taxation
PO Box 255
Trenton, NJ 08646-0255

online...

Division of Taxation website:
www.njtaxation.org

Email general State tax questions:

nj.taxation@treas.nj.gov

Do not include confidential information such as Social Security or Federal tax identification numbers, liability or payment amounts, dates of birth, or bank account numbers in your email.

Subscribe to *NJ Tax E-News*, the Division of Taxation's online information service, at:
www.state.nj.us/treasury/taxation/listservice.shtml

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.
