PTR-1 049PW01220

New Jersey 2022 Senior Freeze (Property Tax Reimbursement) Application

You must enter your Social Security number below

Place preprinted label below ONLY if the information is correct. Otherwise print or type your name and address.

Your Social Security Number

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

Spouse's/CU Partner's SSN

Home Address (Number and Street, including apartment number)

County/Municipality Code (See instructions)

City, Town, Post Office

State

ZIP Code

For Privacy Act Notification, See Instructions

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

PROOF OF AGE OR DISABILITY FOR 2021 AND 2022 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.

Marital/Civil Union Status

1. Your Marital/Civil Union Status on December 31, 2021: ☐ Single ☐ Married/CU Couple

2. Your Marital/Civil Union Status on December 31, 2022: ☐ Single ☐ Married/CU Couple

Age/Disability Status

3a. On December 31, 2021, were you age 65 or older?	Yourself	☐	Yes	☐	No
	Spouse/CU Partner	☐	Yes	☐	No
3b. On or before December 31, 2021, were you actually receiving federal Social Security disability benefit payments?	Yourself	☐	Yes	☐	No
	Spouse/CU Partner	☐	Yes	☐	No
4a. On December 31, 2022, were you age 65 or older?	Yourself	☐	Yes	☐	No
	Spouse/CU Partner	☐	Yes	☐	No
4b. On or before December 31, 2022, 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 2021 and 2022.** 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.

Residency Requirements

5. Have you lived in New Jersey continuously since December 31, 2011, 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, 2018, 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.

Determining Total Income (Line 7): Enter your annual income for 2021. See "Income Standards" and "Determining Total Income" in the instructions for information on sources of income and how to determine the amount to report. If you had no income in a 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 2021 and living in the same home, combine your incomes for that year. If you lived in separate homes, file as "Single."

2021 Income

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 ..... a. .

b. Pension and Retirement Benefits (including IRA and annuity income) See instructions for calculating amount ..... b. .

c. Salaries, Wages, Bonuses, Commissions, and Fees ..... c. .

d. Unemployment Benefits ..... d. .

e. Disability Benefits, whether public or private (including veterans' and black lung benefits) ..... e. .

f. Interest (taxable and exempt) ..... f. .

g. Dividends ..... g. .

h. Capital Gains ..... h. .

i. Net Rental Income ..... i. .

j. Net Profits From Business ..... j. .

k. Net Distributive Share of Partnership Income ..... k. .

l. Net Pro Rata Share of S Corporation Income ..... l. .

m. Support Payments ..... m. .

n. Inheritances, Bequests, and Death Benefits ..... n. .

o. Royalties ..... o. .

p. Gambling and Lottery Winnings (including New Jersey Lottery) ..... p. .

q. All Other Income ..... q. .

7. Enter total 2021 income on line 7. (Add lines a–q) ..... .

Was your total 2021 income on line 7 $94,178 or less?

☐ **Yes.** See 2022 income eligibility.

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

Determining Total Income (Line 8): Enter your annual income for 2022. See "Income Standards" and "Determining Total Income" in the instructions for information on sources of income and how to determine the amount to report. If you had no income in a 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 2022 and living in the same home, combine your incomes for that year. If you lived in separate homes, file as "Single."

2022 Income

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 ..... a. .

b. Pension and Retirement Benefits (including IRA and annuity income) See instructions for calculating amount ..... b. .

c. Salaries, Wages, Bonuses, Commissions, and Fees ..... c. .

d. Unemployment Benefits ..... d. .

e. Disability Benefits, whether public or private (including veterans' and black lung benefits) ..... e. .

f. Interest (taxable and exempt) ..... f. .

g. Dividends ..... g. .

h. Capital Gains ..... h. .

i. Net Rental Income ..... i. .

j. Net Profits From Business ..... j. .

k. Net Distributive Share of Partnership Income ..... k. .

l. Net Pro Rata Share of S Corporation Income ..... l. .

m. Support Payments ..... m. .

n. Inheritances, Bequests, and Death Benefits ..... n. .

o. Royalties ..... o. .

p. Gambling and Lottery Winnings (including New Jersey Lottery) ..... p. .

q. All Other Income ..... q. .

8. Enter total 2022 income on line 8. (Add lines a–q) ..... .

Was your total 2022 income on line 8 $99,735 or less?

(See "Impact of State Budget" on page 1 of instructions, which explains how the state budget may reduce the income limit.)

☐ **Yes.** Go to page 4.

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

Principal Residence (Main Home)

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

10. Homeowners: Enter the block and lot numbers of your 2022 main home.
Block Lot Qualifier

		2021	2022
11a.	Did you share ownership of this property with anyone other than your spouse/CU Partner? (Mobile Home Owners, see instructions)	☐ Yes ☐ No	☐ 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)	%	%
12a.	Did this property consist of multiple units?	☐ Yes ☐ No	☐ Yes ☐ No
12b.	If you answered "Yes," indicate the share (percentage) of the property that you (and your spouse/CU partner) used as your main home.	%	%

If you answered "Yes" at line 11a or 12a, see instructions before completing lines 13 and 14.

Property Taxes

Proof of property taxes due and paid for 2021 and 2022 must be submitted with application. See instructions.

If you are claiming property taxes for additional lots, check box. (See instructions) ☐

13. Enter your total 2022 property taxes due and paid (including any credits/deductions) on your main home. See instructions.
(Mobile Home Owners: Property taxes = total site fees paid × 0.18) .....

14. Enter your total 2021 property taxes due and paid (including any credits/deductions) on your main home. See instructions.
(Mobile Home Owners: Property taxes = total site fees paid × 0.18) .....

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) .....

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

SIGN HERE

If enclosing copy of death certificate for deceased applicant, check box. (See instructions) ☐

Under penalties of perjury, I declare that I have examined this Senior Freeze (Property Tax Reimbursement) Application, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than applicant, this declaration is based on all information of which the preparer has any knowledge.

Your Signature Date Spouse's/CU Partner's Signature (if filing jointly, BOTH must sign)

Your daytime phone number and/or email address (optional)

Paid Preparer's Signature	Federal Identification Number
Firm's name	Firm's Federal Employer Identification Number

Due Date: October 31, 2023
Mail your completed application to:
NJ Division of Taxation
Revenue Processing Center
Senior Freeze (PTR)
PO Box 635
Trenton, NJ 08646-0635

Senior Freeze (PTR) Hotline:
1-800-882-6597