CLAIM FOR REAL PROPERTY TAX DEDUCTION ON DWELLING HOUSE OF QUALIFIED NEW JERSEY RESIDENT SENIOR CITIZEN, DISABLED PERSON, OR SURVIVING SPOUSE/SURVIVING CIVIL UNION PARTNER

(N.J.S.A. 54:4-8.40 et seq.; L.1963 c.172 as amended) (N.J.A.C. 18:14-1.1 et seq.); Civil Union Act PL 2006, c.103, effective 2/19/07

IMPORTANT File this completed claim with your municipal tax assessor or collector. (See instructions on reverse.)

1. CLAIMANT NAME

_____

Name(s) of claimant owner(s) permanently residing in dwelling house.

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2. DWELLING LOCATION

_____

Street Address of resident owner claimant's dwelling. (Unit # if Co-op)

_____

County & Municipality

_____

Block / Lot / Qualifier

****

3. YEAR OF DEDUCTION This deduction is claimed for the tax year_____ (indicate tax year).

****

4. CITIZEN & RESIDENT (Complete A & B)

A. ☐ I was a citizen of New Jersey as of October 1 of the pretax year, i.e., the year prior to the tax year for which deduction is claimed; and

B. ☐ I was also a legal or domiciliary resident of New Jersey for at least one year immediately prior to October 1 pretax year. See instructions 2 & 3.

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5. OWNER & OCCUPANT

☐ I (my spouse/civil union partner and I, as tenants by entirety), solely owned, held title to above identified dwelling occupied as my (our) principal or permanent residence as of October 1 of the pretax year. See instructions 4 & 5.

****Complete 5a only if partial owners**

_____

5a. Name of part owner % ownership interest in property

****Complete 5b only if resident-tenant shareholder in Cooperative or Mutual Housing Corporation**

_____

5b. Corporation Name of Cooperative or Mutual Housing

_____

Co-op/M.H. Corp. Street Address Municipality State

$_____ ☐ Co-op

Net Property Tax Amount for Unit ☐ Mutual Housing Corp.

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6. **ANNUAL INCOME LIMIT** (must be reaffirmed by March 1 following year for which deduction was given.)

☐ During the tax year for which the deduction is claimed, I reasonably anticipate that my annual income (and that of my spouse/civil union partner combined) will not exceed $10,000 after a permitted exclusion of Social Security Benefits, **or** Federal Government Retirement/Disability Pension, or State, County, Municipal Government and their political subdivisions and agencies Retirement/Disability Pension. See instructions 6 & 8.

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7. BIRTH DATE MARITAL/CIVIL UNION STATUS

A. Date of Birth_____

B. ☐ Single ☐ Married/Civil Union Partner ☐ Surviving Spouse/Surviving Civil Union Partner ☐ Legally Separated/Divorced/Dissolutioned

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8. SENIOR OR DISABLED CITIZEN OR SURVIVING SPOUSE/SURVIVING CIVIL UNION PARTNER

(Choose A, B, or C)

A. ☐ I was age 65 or more years as of December 31, of the year prior to tax year for which deduction is claimed.

B. ☐ I was permanently and totally disabled and unable to be gainfully employed as of December 31 of the year prior to the tax year. ATTACH PHYSICIAN'S OR SOCIAL SECURITY DISABILITY OR NEW JERSEY COMMISSION FOR BLIND CERTIFICATE.

C. ☐ I was a surviving spouse/surviving civil union partner as of October 1 of the year prior to the tax year and have not remarried/entered into a new civil union partnership. ☐ I was age 55 or more as of December 31 of the year prior to the tax year and at time of my spouse's/civil union partner's death. **My deceased spouse/civil union partner at his or her death was receiving a ☐ senior citizen's property tax deduction or a ☐ permanently and totally disabled person's property tax deduction.

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9. REAL PROPERTY TAX DEDUCTION OTHER DWELLING I (and my spouse/civil union partner) did not receive a senior or disabled citizen or surviving spouse/civil union partner (if applicable) property tax deduction on another dwelling for the same tax year except on my (our) former home identified below where I (we) resided from _____month/year to _____month/year.

_____

Street Address Municipality

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I certify the above declarations are true to the best of my knowledge and belief and understand they will be considered as if made under oath and subject to penalties for perjury if falsified.

_____

Signature of Claimant Date

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OFFICIAL USE ONLY -Block_____ Lot_____ Approved in amount of $_____

☐ Age ☐ Disability ☐ Surviving Spouse/Surviving Civil Union Partner of ☐ senior citizen or ☐ disabled person

Assessor_____ Date_____

Collector_____ Date_____

Form PTD rev. February 2007

GENERAL INSTRUCTIONS

1. **APPLICATION FILING PERIOD** - File this form with the municipal tax assessor from October 1 through December 31 of the pretax year, i.e., the year prior to the calendar tax year or with the municipal tax collector from January 1 through December 31 of the calendar tax year. For example, for a property tax deduction claimed for calendar tax year 2007, the pretax year filing period would be October 1 - December 31, 2006 with the assessor and the tax year filing period would be January 1 - December 31, 2007 with the collector.

2. **ELIGIBILITY DATES** - Eligibility for the property tax deduction is established in the year prior to the calendar tax year for which the deduction is claimed as follows:
   New Jersey Citizenship as of October 1 pretax year
   Property Ownership as of October 1 pretax year
   Residence in New Jersey and in Dwelling House as of October 1 pretax year and
   Residence in New Jersey for 1 year immediately prior to October 1 pretax year
   Senior Citizen Age 65 or more as of December 31 pretax year
   Permanent and Total Disability as of December 31 pretax year
   Surviving Spouse/Surviving Civil Union Partner Age 55 or more as of December 31 pretax year and at the time of spouse's/civil union partner's death

3. **CITIZEN & RESIDENT DEFINED** - United States Citizenship is not required. Resident for purposes of this deduction means a claimant who was legally domiciled in New Jersey for one year immediately prior to October 1 of the pretax year. Domicile is the place you regard as your permanent home - the place you intend to return to after a period of absence. You may have only one legal domicile even though you may have more than one residence. Seasonal or temporary residence in this State, of whatever duration, does not constitute domicile. Absence from the State for a 12 month period is prima facie evidence of abandonment of domicile.

4. **RESIDENCE IN DWELLING HOUSE DEFINED** - Residence in the dwelling house means the dwelling where a claimant makes his principal or permanent home. Vacation, summer or second homes do not qualify. Only one deduction may be received per principal residence regardless of the number of qualified claimants residing on the premises.

5. **TENANCY BY ENTIRETY DEFINED** - Tenancy by Entirety means ownership of real property by both husband and wife or civil union partners, as a single ownership, in joint title acquired after marriage/civil union partnership.

6. **INCOME DEFINED & LIMITED** -
   a.) The income period is the same tax year as the tax year for which a deduction is claimed.
   b.) A claimant must reasonably anticipate that income received during the tax year, including income of the claimant's spouse/civil union partner, will not exceed $10,000. Income of claimant's family members, other than spouse/civil union partner, should not be included as annual income.
   c.) Income means all income received from whatever source derived including, but not limited to, salaries, wages, bonuses, commissions, tips, and other compensations before payroll deductions, all dividends, interest, realized capital gains, royalties, income from rents, business income, and in their entirety, pension, annuity and retirement benefits. Realized capital gains, except for capital gain from the sale or exchange of real property owned and used by the claimant as his principal residence, dividends, interest, pensions, annuities and retirement benefits must be included in full without deductions even though they may be wholly or partially exempt for Federal income tax purposes.

   EXCLUDABLE INCOME**Income can be excluded under ONE of the following three categories: Social Security Benefits or Federal Government Retirement/Disability Pension including Federal Railroad Retirement Benefits or State, County, Municipal Government and their political subdivisions and agencies Retirement/Disability Pension.

NOTE: In accordance with the Civil Union Act, eligibility guidelines that apply to married couples and surviving spouses apply equally to civil union couples and surviving civil union partners.

7. **DOCUMENTARY PROOFS REQUIRED** - Each assessor and collector may require such proofs necessary to establish claimant's deduction entitlement and photocopies of any documents should be attached to this form as part of application record. For example: AGE may be verified by birth certificate, baptismal record, family Bible, census record, marriage certificate, court record, Social Security record, military record or discharge, immigration document, insurance policy, DISABILITY may be verified by physician's certificate, Social Security document, New Jersey Commission for Blind certificate. SURVIVING SPOUSE/SURVIVING CIVIL UNION PARTNER by death certificate of decedent. OWNERSHIP by deed, executory contract for property purchase, last will and testament. RESIDENCY by New Jersey driver's license, motor vehicle registration, voter's registration, State tax return.

8. **ANNUAL POST-TAX YEAR INCOME STATEMENT REQUIRED** - On or before March 1 of the year immediately following the tax year for which deduction was claimed or received, a claimant must file a Post-Tax Year Income Statement, Form PD5, confirming that annual income for the tax year did not exceed the $10,000 limit and that anticipated annual income for the current year will not exceed that limit and that all other eligibility prerequisites continue to be met. For example, the Post-Tax Year Income Statement filed by March 1, 2008 supports the claim for deduction for tax year 2007 by confirming 2007 income. Anticipated income would refer to income received in tax year 2008 for the 2008 deduction. IF THIS INCOME STATEMENT IS NOT TIMELY FILED, DEDUCTION WILL BE DISALLOWED AND CLAIMANT WILL BE BILLED FOR THE DEDUCTION AMOUNT.

9. **APPEALS** - A claimant may appeal any unfavorable determination by the assessor or collector to the County Board of Taxation annually on or before April 1.

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PTD-SI
(Nov. 2011)

$250 REAL PROPERTY TAX DEDUCTION SUPPLEMENTAL INCOME FORM

(**N.J.S.A.** 54:4-8.40 et seq.; **N.J.A.C.** 18:14-1.1 et seq.)

THE BELOW INCOME DETAIL IS TO ENABLE THE COLLECTOR/ ASSESSOR TO DETERMINE WHICH ITEMS MAY BE EXCLUDED UNDER THE LAW AND TO DETERMINE WHETHER YOU MEET THE INCOME REQUIREMENTS OF THE LAW. THE ASSESSOR OR COLLECTOR MAY REQUEST THAT THIS INCOME STATEMENT BE SUBSTANTIATED BY FEDERAL INCOME TAX RECORDS. FAILURE TO COMPLY MAY RESULT IN LOSS OF YOUR SENIOR CITIZEN, DISABLED PERSON, SURVIVING SPOUSE, SURVIVING CIVIL UNION PARTNER PROPERTY TAX DEDUCTION.

Re: _____ _____
(Applicant's name) (Address)

The undersigned submits the following statement of income to aid in the determination of eligibility for a senior citizen, disabled person, surviving spouse, or surviving civil union partner property tax deduction with respect to premises located at:

_____ Block _____ Lot _____ Qualifier _____
(County/Municipality)

INCOME FOR THE CALENDAR YEAR_____

***NOTE: <u>If married, you must include spouse's income</u>**
<u>The tax assessor/collector will determine which of the below items will be EXCLUDED</u>.

	Applicant	Spouse
1. Pension, Annuity, Retirement (PRIVATE)	$_____	$_____
2. Salary/Wages/ Tips/Bonuses/Commissions	_____	_____
3. Interest	_____	_____
4. Dividends (Ordinary and Qualified)	_____	_____
5. IRA Distributions	_____	_____
6. Capital Gains	_____	_____
7. Business Income	_____	_____
8. Income from Rents/Royalties	_____	_____
9. Unemployment	_____	_____
10. Alimony	_____	_____
11. Other income	_____	_____
12. Social Security Benefits	_____	_____
13. Federal Pension/Railroad Pension	_____	_____
14. State, County, Municipal Pension	_____	_____
15. Disability Benefits	_____	_____
Total Yearly Income (sum of items 1-15)	$_____	

<u>For Assessor/Collector Use Only</u>

Excludable income $_____ Total income after exclusion $_____

I certify the above declarations are true to the best of my knowledge and belief and understand they will be considered as if made under oath and subject to penalties for perjury if falsified.

_____ _____
(Applicant's signature) **(Spouse's signature)**