Rebate Calculations

For tax year 2003, homestead rebates will be calculated as shown on the following chart.

Taxpayers Age 65 or Over and/or Totally and Permanently Disabled	Taxpavers A	Age 65 or	Over and/or	Totally and	Permanently	Disabled
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	if your filing status is:	and your gro	ss income is:	your rebate amount will be:
Homeowners	Married, Filing Joint Return or Head of Household	s 0	but not over \$ 70,000	Equal to the amount that property tax paid exceeds 5% of gross income. The minimum rebate is \$150. The maximum is expected to be \$775, but is subject to change.
	or Qualifying Widow(er)	70,000 100,000	100,000	\$100 0 (not eligible)
	Single	\$ 0	\$ 35,000	Equal to the amount that property tax paid exceeds 5% of gross income. The minimum rebate is \$150. The maximum is expected to be \$775, but is subject to change.
	Married, Filing Separate Return*	35,000 70,000 100,000	70,000 100,000	\$150 100 0 (not eligible)
Tenants	Married, Filing Joint Return or Head of Household	over \$ 0	but not over \$ 70,000	Equal to the amount that rent constituting property tax (18% of rent) exceeds 5% of gross income. The minimum rebate is \$100 The maximum is expected to be \$775, but is subject to change.
	or Qualifying Widow(er)	70,000 100,000	100,000	\$100 0 (not eligible)
	Single	\$ 0	\$ 35,000	Equal to the amount that rent constituting property tax (18% of rent) exceeds 5% of gross income. The minimum rebate is \$100 The maximum is expected to be \$775, but is subject to change.
	Married, Filing Separate Return*	35,000 100,000	100,000	\$100 0 (not eligible)

Taxpayers Under Age 65 and Not Totally and Permanently Disabled

if your gross income is: your rebate amount will be:

Homeowners	\$ 40,000 or less	Maximum	\$ 90*
Tenants	\$100,000 or less	Maximum	\$ 100*

^{*}Taxpayers who are married, filing separately and maintain the same residence must combine their incomes when calculating the rebate. Each spouse is then eligible to receive one-half the calculated rebate.

Qualifications

To be eligible for a New Jersey homestead rebate:

- You must have been domiciled and maintained a principal residence as a homeowner or tenant in New Jersey during 2003; and
- Your gross income for the entire year must have been \$100,000 or less (see Note under Line 10, Total Gross Income, on page 49). If you were a homeowner under 65 and not blind or disabled, you are not eligible for a homestead rebate if your income is over \$40,000; and
- Your principal residence, whether owned or rented, must be subject to local property taxes, and property taxes must have been paid on that residence either as actual property taxes or through rent; and
- Your rented dwelling must have its own separate kitchen and bath facilities: and
- If you are filing Form NJ-1040, you must file the Homestead Rebate Application (Form HR-1040) and the NJ-1040 **by April 15, 2004**, or if you are filing the NJ-1040 under an extension, by the extended due date. If you are filing only Form HR-1040, see "Rebate Only Filers" below.

Rebate Only Filers. A resident who is not required to file a New Jersey income tax return (because of income below the minimum filing threshold) and meets the qualifications for a homestead rebate may file only the HR-1040 to claim a rebate. It is not necessary to file the NJ-1040 along with the homestead rebate application. These residents have until January 18, 2005, to file Form HR-1040.

Part-Year Residents. A part-year resident who meets the qualifications is eligible for a homestead rebate. Part-year residents must enter their full-year income from all sources on Line 8 of the HR-1040.

TAX TIP Married, Filing Separate Return. If you file married, filing separate return

and maintain the same principal residence as your spouse, you must combine your gross income with your spouse's gross income. Neither you nor your spouse can receive more than one-half of the rebate that you would receive if you filed a joint return. Both you and your spouse must file Form HR-1040 to be eligible to receive up to one-half of the rebate.

Principal Residence. A principal residence means a homestead, either owned or rented, actually and continually occupied as your permanent residence. No rebate will be granted for a vacation home, a "second home," or property which the owner rents to someone else.

Homeowners

You may claim a rebate for the home in New Jersey that you owned and lived in as your principal residence provided it was subject to local property taxes. Both single-family homes and certain multifamily homes qualify.

Multi-Unit Properties. As a homeowner, you may claim a rebate on your property only if it contains four units or less. Of these four units, only one may be used for commercial purposes.

Condominiums and Co-ops. A condominium unit or a unit in a cooperative housing complex or mutual housing corporation is considered a single-family dwelling for purposes of the rebate.

Continuing Care Communities. As a resident in a continuing care retirement community, you may qualify for a rebate as a homeowner if the continuing care contract requires you to bear the proportionate share of property taxes attributable to your unit.

Disabled Veterans. Totally and permanently disabled veterans who have a 100% exemption from local property taxes are not eligible for a homestead rebate. If any portion of the dwelling is rented to a tenant and property taxes are paid by the disabled veteran owner on the rented portion, any tenant may be eligible for a homestead rebate, but the property owner is not eligible.

Life Tenancy. You are also a homeowner if you have life tenancy rights or hold a lease for 99 years or more.

Tenants

You may claim a rebate for a home or apartment you rented in New Jersey and lived in as your principal residence, provided that the building is subject to local property taxes and your dwelling unit contains its own separate kitchen and bathroom. You do not qualify for a rebate if you reside in a unit which only has access to a kitchen or bathroom.

Mobile Homes. If you own a mobile home which is located in a mobile home park, you qualify for a rebate as a tenant. For more information on mobile homes, contact the Division's Customer Service Center.

Identification Section

Name and Address

Rebate Only Filers. If you are filing only the homestead rebate application, place the peel-off label from the front of this booklet in the name and address section at the top of the application. Do not use the label if any of the information is incorrect. If your label contains inaccurate information or you do not have a label, print or type your name (last name first), complete address and zip code in the spaces provided. Also include your spouse's name if filing jointly.

Income Tax With Rebate Filers. If you are filing Form HR-1040 with your Form NJ-1040, it is necessary to complete only the name and social security number portion of the identification section of Form HR-1040.

If your address has changed, complete the address portion of the identification section.

Social Security Number

TAX TIP Your social security number(s) is not printed on your name and address la-

bel. You must enter your social security **number(s)** in the space provided on the return, one digit in each box. If your filing status is married, filing joint return, reIdentification Section - continued

member to report both spouses' numbers in the order in which the names are listed on the return.

County/Municipality Code

Check the county/municipality code on your label (see example). Do not use the label if any of the information is incorrect. If your label contains inaccurate information or you do not have a label, or you used the label on your tax return, enter your four-digit code, one digit in each box, from the table on page 51. If your municipality is not listed, enter the code for the municipality where you pay your property taxes. 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.

Filing Status (Lines 1 - 5)

You must use the same filing status on your homestead rebate application as you do for your New Jersey Resident Income Tax Return (Form NJ-1040). If you do not file Form NJ-1040, use the same filing status as you would have used if you had filed the tax return. Indicate the appropriate filing status. Fill in only **one** oval.

Residency Status (Line 6)

If you were a New Jersey resident for only part of the taxable year, list the month, day, and year your residency began and the month, day, and year it ended. All months should be listed as two-digit numbers with the digits 01 for January, 02 for February, 03 for March, etc. Place the correct number for the beginning and ending months directly in the boxes containing the letter "M," one digit in each box.

The days of the months should be listed as two-digit numbers beginning with the digits 01 for the first day of the month and ending with the digits 31 for the last day of the month. Place the correct number for the beginning and ending dates directly in the boxes containing the letter "D," one digit in each box.

Tax-Exempt, Subsidized, and Campus Housing

One of the qualifications for the New Jersey homestead rebate is that property taxes be paid on the applicant's principal residence, either directly or through rent. Thus, tenants living in dwellings which are not subject to local property taxes are not eligible for the rebate. This includes tenants living in tax-exempt housing or other dwellings owned by State, County, Municipal, or Federal government; students living in on-campus apartments at State colleges and universities; and tenants living in dwellings owned by religious, charitable, or other nonprofit organizations (including on-campus apartments at private nonprofit colleges and universities), if the property is exempt from local property taxes.

Do not complete the Homestead Rebate Application (Form HR-1040) if the dwelling you rent is not subject to local property taxes; you do not qualify for a rebate. If you are not sure whether the dwelling you rent is subject to local property taxes, contact your municipal tax assessor for information. The Division of Taxation audits returns to ensure that only qualified applicants receive rebates.

For calendar year filers the year should be entered as 03 and the numbers placed directly in the boxes containing the letter "Y," one digit in each box. Fiscal year filers should enter the appropriate year in the "Y" boxes.

Age 65 or Older, Blind, or Disabled (Line 7)

If either you or your spouse were 65 years of age or older or blind or disabled at the end of the tax year, **fill in only one oval** at Line 7 as follows:

- If you (or your spouse) were 65 or older, fill in the oval to the left of "Age 65 or older."
- If you (or your spouse) were 65 or older and you (or your spouse) were also blind or disabled, fill in the oval to the left of "Age 65 or older."
- If you (and your spouse) were under 65, and you (or your spouse) were disabled, fill in the oval to the left of "Blind or disabled."
- If you (and your spouse) do not meet the age or disability qualifications, fill in the oval to the left of "Not 65 or blind or disabled."

Fill in the "Age 65 or older" oval, or the "Blind or disabled" oval **only** if you or your spouse meet the qualifications; they do not apply to your dependents.

Proof of Age. The first time you (or your spouse) file a homestead rebate application and indicate that you (or your spouse) are 65 years of age or older you must enclose proof of age such as a copy of a birth certificate, driver's license, or church records.

Proof of Disability. Disabled means total and permanent inability to engage in any substantial gainful activity because of any physical or mental impairment, including blindness. The first time you (or your spouse) file a homestead rebate application and indicate that you (or your spouse) are blind or disabled you must enclose a copy of the doctor's certificate or other medical records evidencing legal blindness or total and permanent disability. This information need not be submitted each year providing there is no change in your condition.

Application Section

Line 8 - Gross Income

Enter on Line 8 the amount of income reported on Line 29 of your 2003 New Jersey income tax return, Form NJ-1040. If you did not complete Form NJ-1040, enter on Line 8 the same income as you would have reported on Line 29 if you had filed the tax return. Part-year residents must enter their income from all sources for the entire year.

Application Section - continued

Note: Social Security and Railroad Retirement benefits are exempt from New Jersey income tax and should not be reported as income on Line 8.

Line 9 - Spouse's Gross Income

If the filing status on your 2003 New Jersey income tax return is married, filing separate return, and you and your spouse maintain the same principal residence, fill in the oval and enter on Line 9 the amount of income reported on Line 29 of your spouse's New Jersey income tax return, Form NJ-1040. If your spouse did not complete Form NJ-1040, enter on Line 9 the same income as your spouse would have reported on Line 29 if a tax return had been filed. Part-year residents must enter their spouse's income from all sources for the entire year.

Line 10 - Total Gross Income

Add Lines 8 and 9 and enter the result on Line 10.

Note: If the amount on Line 10 is more than \$100,000, you are not eligible for a 2003 homestead rebate. If you were a homeowner under 65 and not blind or disabled, you are not eligible for a homestead rebate if your income is over \$40,000. Do not complete Form HR-1040.

Line 11 - Address

Complete the street address and municipality of the New Jersey residence for which the rebate is claimed if different from the address on the front of Form NJ-1040. If you were not a resident on December 31, 2003, enter your last New Jersey address.

Line 12 - Homeowner/Tenant Status

Fill in the oval to indicate whether you were a homeowner, a tenant, or both a homeowner and tenant during 2003. Fill in only one oval.

Line 13 - Block and Lot Number

If you filled in "Homeowner" or "Both" on Line 12, enter the Block and Lot Number of your principal residence on Decem-

ber 31, 2003, or the last day that you were a resident homeowner in 2003. Include qualifier if applicable. (Only condominiums may have qualifiers assigned to them.) You may obtain this information from your current property tax bill or from your local tax assessor. If you owned more than one principal residence in New Jersey during 2003, enter the Block and Lot Number of your most recent principal residence.

Line 14a - d

You must answer "Yes" or "No" to each question in this section. If you answer "Yes" to any of these questions, you must complete Schedule HR-A. If Schedule HR-A is not completed and enclosed with Form HR-1040 when required, your homestead rebate application will not be processed.

Line 14a - Multiple Residences

Fill in "Yes" only if you moved from one New Jersey residence to another New Jersey residence during the year. (For example, you moved from a house to an apartment, or moved from one house to another, etc.) If you were both a homeowner and a tenant at the same address during the year, fill in "Yes." If you occupied only one residence during the year, fill in "No."

Line 14b - Multiple Owners

Fill in "Yes" only if you own your principal residence with someone else (other than your spouse). (For example, you and your sister own the home you live in.) If you (and your spouse) are the sole owner(s), fill in "No."

Line 14c - Multi-Unit Properties

Fill in "Yes" if your principal residence consists of more than one unit. (For example, you own a property which consists of four residential units and you occupy one of the units as your principal residence.) Otherwise, fill in "No."

Residents of cooperative dwelling units and continuing care retirement facilities are **not** considered to be living in multiunit dwellings and should fill in "No" at Line 14c.

Note:

- (1) If the property consists of more than four units, the owner of the property **does not qualify** for the rebate.
- (2) If the property contains more than one commercial unit, the owner of the property does not qualify for the rebate.
- (3) Tenants living in multi-unit properties, regardless of the number of units, do qualify for the rebate if they meet the other qualifications.

Line 14d - Multiple Tenants

Fill in "Yes" only if you lived with someone (other than your spouse) and shared the rent with them. (For example, you and your daughter live together and share the rent for your apartment.) If you (and your spouse) are the sole tenant(s), fill in "No."

Homeowners (Lines 15 and 16)

Line 15 - Property Tax

Enter on Line 15 the total amount of property taxes paid on your principal residence in New Jersey during the year. Report only the actual amount of property taxes that were due and paid to the local taxing authorities during 2003. If no property tax payments were made by December 31, 2003, you may not claim a homestead rebate. If your filing status is married, filing separate return, report the full amount of property taxes paid, unless you do not own the principal residence.

Residents of cooperative dwelling units must obtain from their cooperative's management their share of property taxes for the residential unit they occupy.

Residents of continuing care retirement facilities may not include charges for anything other than their share of property taxes as specified in their continuing care contract.

For Schedule HR-A filers only:

- Enter on Line 15 the amount from Line 6. Part I of Schedule HR-A:
- Continue with Lines 16a and b of Form HR-1040.

Homeowners (Lines 15 and 16) - continued

Line 16a - Total Property Taxes Paid

Do not complete Line 16a unless you are enclosing Schedule HR-A. If you completed Schedule HR-A, enter on Line 16a the total amount of property taxes paid from Schedule HR-A, Part I, Line 5.

Line 16b - Number of Days as an Owner

Do not complete Line 16b unless you are enclosing Schedule HR-A. If you completed Schedule HR-A, enter on Line 16b the total number of days you were a homeowner from Schedule HR-A, Part I, Line 4. The number of days may not exceed 365.

Tenants (Lines 17 and 18)

Line 17 - Rent

Enter on Line 17 the total amount of rent paid on your principal residence in New Jersey during the year.

For Schedule HR-A filers only:

- Enter on Line 17 your share of total rent paid from Line 12, Part II of Schedule HR-A;
- Continue with Lines 18a and b of Form HR-1040.

Line 18a - Total Rent Paid

Do not complete Line 18a unless you are enclosing Schedule HR-A. If you completed Schedule HR-A, enter on Line 18a the total amount of rent paid by all tenants from Schedule HR-A, Part II, Line 11.

Line 18b - Number of Days as a Tenant

Do not complete Line 18b unless you are enclosing Schedule HR-A. If you completed Schedule HR-A, enter on Line 18b the total number of days you were a tenant from Schedule HR-A, Part II, Line 10. The number of days may not exceed 365.

If you were both a homeowner and a tenant during 2003, the total number of days on Line 16b and 18b may not exceed 365.

Signatures

Rebate Only Filers. Sign and date your homestead rebate application in ink. Both husband and wife must sign a joint application. The signature(s) on the form you file must be original; photocopied signatures are not acceptable. An application without the proper signatures cannot be processed and will be returned to you. This may result in a delay in payment of your homestead rebate.

For information about authorizing the Division of Taxation to discuss your return and enclosures with your paid preparer, see "Preparer Authorization" on page 20.

Schedule HR-A

Complete this Schedule and enclose it with your HR-1040 **only** if you answered "Yes" to one or more of the questions at Line 14 of Form HR-1040. Be sure to complete all the columns for each address listed. See additional instructions on the form.

You must complete Schedule HR-A if in 2003 you had:

- More than one New Jersey residence during the year; or
- A residence with more than one unit; or
- A residence with multiple owners; or
- A residence with multiple tenants; or
- Filled in the "Both" (homeowner and tenant) oval at Line 12.

If you lived for part of the year in a residence that did not meet the rebate eligibility qualifications on page 47, you are not eligible to receive a rebate for the period of time you resided in that residence. However, if you moved during the year and lived for part of the year in a residence that qualifies for a rebate, complete Schedule HR-A for the qualified residence only. Do not list any information pertaining to the nonqualified residence.

Note: Part-year residents must complete Schedule HR-A **only** if one or more of the conditions above apply.

Where to Send Your Application

Rebate Only Filers. If you are filing only the homestead rebate application, use the large return envelope to file Form HR-1040. Use the return address label located on the envelope flap of the large envelope addressed to:

STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER
PO Box 197
TRENTON NJ 08646-0197

Income Tax With Rebate Filers. If you are filing both Form NJ-1040 and Form HR-1040, mail your homestead rebate application in the same envelope together with your income tax return. See "Where to Send Your Return" on page 18.

Seniors or Blind/Disabled Persons. If either you or your spouse were 65 years of age or older or blind or disabled at the end of the tax year, and your gross income on Line 29 is \$20,000 or less (\$10,000 if filing status is single or married, filing separate return), and you are eligible for a property tax credit in the amount of \$50, (\$25 if filing status is married, filing separate return and you maintain the same residence as your spouse) this credit will automatically be sent to you with your homestead rebate. Do not complete Line 36 to claim a property tax deduction or Line 44 to claim a property tax credit.

Note: The Division of Taxation will calculate the amount of your rebate based on the information you provide. If you are also eligible for the NJ SAVER rebate, you will receive either a homestead rebate or the NJ SAVER rebate, whichever provides the higher benefit. Although the homestead rebate and NJ SAVER rebate have similar eligibility requirements, they have separate applications which must be filed for each program.

For more information on how the homestead rebate is calculated, request Tax Topic Bulletin HR-2, *Homestead Rebate Guidelines*.

Enter the appropriate four-digit number in the boxes above Line 1 on Form NJ-1040 and Form HR-1040. The County/Municipality Codes reflected below are for the Division of Taxation purposes only.

a							
Municipality	Code	Municipality	Code 0251	Municipality	Code	Municipality	Code 0716
ATLANTIC COUNTY Absecon City	0101	Ridgewood Village River Edge Borough	0251	Gibbsboro Borough Gloucester City	0413 0414	Nutley Township Orange City	0716
Atlantic City	0101	River Vale Township	0252	Gloucester Township	0415	Roseland Borough	0717
Brigantine City	0103	Rochelle Park Township	0254	Haddon Township	0416	South Orange Village Twp.	0719
Buena Borough	0104	Rockleigh Borough	0255	Haddonfield Borough	0417	Verona Township	0720
Buena Vista Township	0105	Rutherford Borough	0256	Haddon Heights Borough	0418	West Caldwell Township	0721
Corbin City	0106	Saddle Brook Township	0257	Hi-Nella Borough	0419	West Orange Township	0722
Egg Harbor City	0107	Saddle River Borough	0258	Laurel Springs Borough	0420		_
Egg Harbor Township	0108	South Hackensack Twp.	0259	Lawnside Borough	0421	GLOUCESTER COUNTY	
Estell Manor City	0109	Teaneck Township	0260	Lindenwold Borough	0422	Clayton Borough	0801
Folsom Borough Galloway Township	0110 0111	Tenafly Borough Teterboro Borough	0261 0262	Magnolia Borough Merchantville Borough	0423 0424	Deptford Township East Greenwich Township	0802 0803
Hamilton Township	0111	Upper Saddle River Bor.	0263	Mount Ephraim Borough	0424	Elk Township	0803
Hammonton Town	0113	Waldwick Borough	0264	Oaklyn Borough	0426	Franklin Township	0805
Linwood City	0114	Wallington Borough	0265	Pennsauken Township	0427	Glassboro Borough	0806
Longport Borough	0115	Washington Township	0266	Pine Hill Borough	0428	Greenwich Township	0807
Margate City	0116	Westwood Borough	0267	Pine Valley Borough	0429	Harrison Township	0808
Mullica Township	0117	Woodcliff Lake Borough	0268	Runnemede Borough	0430	Logan Township	0809
Northfield City	0118	Wood-Ridge Borough	0269	Somerdale Borough	0431	Mantua Township	0810
Pleasantville City	0119	Wyckoff Township	0270	Stratford Borough	0432	Monroe Township	0811 0812
Port Republic City Somers Point City	0120 0121	BURLINGTON COUNTY	7	Tavistock Borough Voorhees Township	0433 0434	National Park Borough Newfield Borough	0812
Ventnor City	0121	Bass River Township	0301	Waterford Township	0434	Paulsboro Borough	0813
Weymouth Township	0123	Beverly City	0302	Winslow Township	0436	Pitman Borough	0815
, ,	0120	Bordentown City	0303	Woodlynne Borough	0437	South Harrison Township	0816
BERGEN COUNTY	0201	Bordentown Township	0304	, and a second		Swedesboro Borough	0817
Allendale Borough	0201 0202	Burlington City	0305	CAPE MAY COUNTY		Washington Township	0818
Alpine Borough Bergenfield Borough	0202	Burlington Township	0306	Avalon Borough	0501	Wenonah Borough	0819
Bogota Borough	0203	Chesterfield Township Cinnaminson Township	0307 0308	Cape May City	0502	West Deptford Township	0820
Carlstadt Borough	0205	Delanco Township	0308	Cape May Point Borough	0503 0504	Westville Borough	0821
Cliffside Park Borough	0206	Delran Township	0310	Dennis Township Lower Township	0505	Woodbury City Woodbury Heights Bor.	0822 0823
Closter Borough	0207	Eastampton Township	0311	Middle Township	0506	Woolwich Township	0823
Cresskill Borough	0208	Edgewater Park Township	0312	North Wildwood City	0507	Woorwich Township	0024
Demarest Borough	0209	Evesham Township	0313	Ocean City	0508	HUDSON COUNTY	
Dumont Borough	0210	Fieldsboro Borough	0314	Sea Isle City	0509	Bayonne City	0901
East Rutherford Borough	0212	Florence Township	0315	Stone Harbor Borough	0510	East Newark Borough	0902
Edgewater Borough Elmwood Park Borough	0213 0211	Hainesport Township	0316	Upper Township	0511	Guttenberg Town	0903
Emerson Borough	0211	Lumberton Township	0317	West Cape May Borough	0512	Harrison Town	0904
Englewood City	0215	Mansfield Township Maple Shade Township	0318 0319	West Wildwood Borough	0513	Hoboken City	0905
Englewood Cliffs Boro	0216	Medford Township	0319	Wildwood City Wildwood Crest Borough	0514 0515	Jersey City Kearny Town	0906 0907
Fair Lawn Borough	0217	Medford Lakes Borough	0320	Woodbine Borough	0516	North Bergen Township	0907
Fairview Borough	0218	Moorestown Township	0322	Woodonic Borough	0310	Secaucus Town	0909
Fort Lee Borough	0219	Mount Holly Township	0323	CUMBERLAND COUNTY		Union City	0910
Franklin Lakes Borough	0220	Mount Laurel Township	0324	Bridgeton City	0601	Weehawken Township	0911
Garfield City Glen Rock Borough	0221 0222	New Hanover Township	0325	Commercial Township	0602	West New York Town	0912
Hackensack City	0222	North Hanover Township	0326	Deerfield Township	0603		
Harrington Park Borough	0224	Palmyra Borough	0327	Downe Township	0604	HUNTERDON COUNTY	1001
Hasbrouck Heights Bor.	0225	Pemberton Borough Pemberton Township	0328 0329	Fairfield Township Greenwich Township	0605 0606	Alexandria Township Bethlehem Township	1001
Haworth Borough	0226	Riverside Township	0329	Hopewell Township	0607	Bloomsbury Borough	1002 1003
Hillsdale Borough	0227	Riverton Borough	0331	Lawrence Township	0608	Califon Borough	1003
Ho Ho Kus Borough	0228	Shamong Township	0332	Maurice River Township	0609	Clinton Town	1005
Leonia Borough	0229	Southampton Township	0333	Millville City	0610	Clinton Township	1006
Little Ferry Borough	0230	Springfield Township	0334	Shiloh Borough	0611	Delaware Township	1007
Lodi Borough Lyndhurst Township	0231 0232	Tabernacle Township	0335	Stow Creek Township	0612	East Amwell Township	1008
Mahwah Township	0232	Washington Township	0336	Upper Deerfield Twp.	0613	Flemington Borough	1009
Maywood Borough	0233	Westampton Township Willingboro Township	0337 0338	Vineland City	0614	Franklin Township	1010
Midland Park Borough	0235	Woodland Township	0338	ESSEX COUNTY		Frenchtown Borough Glen Gardner Borough	1011 1012
Montvale Borough	0236	Wrightstown Borough	0340	Belleville Township	0701	Hampton Borough	1012
Moonachie Borough	0237	Wilghistown Borough	0510	Bloomfield Township	0702	High Bridge Borough	1013
New Milford Borough	0238	CAMDEN COUNTY		Caldwell Borough Twp.	0703	Holland Township	1015
North Arlington Borough	0239	Audubon Borough	0401	Cedar Grove Township	0704	Kingwood Township	1016
Northvale Borough	0240	Audubon Park Borough	0402	East Orange City	0705	Lambertville City	1017
Norwood Borough	0241	Barrington Borough	0403	Essex Fells Twp.	0706	Lebanon Borough	1018
Oakland Borough	0242 0243	Bellmawr Borough	0404	Fairfield Township	0707	Lebanon Township	1019
Old Tappan Borough Oradell Borough	0243	Berlin Borough Berlin Township	0405 0406	Glen Ridge Twp. Irvington Township	0708 0709	Milford Borough	1020
Palisades Park Borough	0244	Brooklawn Borough	0406	Livingston Township	0709	Raritan Township	1021
Paramus Borough	0246	Camden City	0408	Maplewood Township	0711	Readington Township Stockton Borough	1022 1023
Park Ridge Borough	0247	Cherry Hill Township	0409	Millburn Township	0712	Tewksbury Township	1023
Ramsey Borough	0248	Chesilhurst Borough	0410	Montclair Township	0713	Union Township	1025
Ridgefield Borough	0249	Clementon Borough	0411	Newark City	0714	West Amwell Township	1026
Ridgefield Park Village	0250	Collingswood Borough	0412	North Caldwell Twp.	0715		

Enter the appropriate four-digit number in the boxes above Line 1 on Form NJ-1040 and Form HR-1040. The County/Municipality Codes reflected below are for the Division of Taxation purposes only.

East Windoor Township 100 Neptune City Borough 1336 Lakewood Township 1555 Watchung Borough 1821 Enralleite Borough 1516 Analleite Borough 1516 Analeite Borough 1510 Analeite Borough 1512 Finalial Borough 1510 Trenton City 1111 Shrewsbury Borough 1544 PrinterSelf Borough 1522 Finalial Borough 1516 PrinterSelf Borough 1525 Finalial Borough 1500 PrinterSelf Borough 1500	Municipality	Code	Municipality	Code	Municipality	Code	Municipality	Code
Enuminor formship 102 Neptume Footswhip 1375 Lavallette Borough 1516 Enuminor formship 1037 Cocan Township 1375 Lavallette Borough 1516 Enuminor formship 1037 Cocan Township 1375 Machine Borough 1375 Machine Borough 1376 Machine Borough 1376 Machine Borough 1370 Machine	MERCER COUNTY							
Hamilton Township 1103							Watchung Borough	1821
Highstown Brough 1104	2 1						SUSSEX COUNTY	
Hepoend Borough 1105 Roll Balls Borough 1329 Mancheser Township 1519 Androver Boroship 1902								1901
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