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2024 Form PAS-1

Application for Property Tax Relief

For Seniors and Social Security Disability Recipients

- Application for the Property Tax Reimbursement (Senior Freeze), ANCHOR, and Stay NJ programs
- File your application by —
October 31, 2025
- This form replaces the PTR-1, PTR-2, ANCHOR-H, and ANCHOR-T for seniors and Social Security Disability recipients
- You can file online at —
propertytaxrelief.nj.gov
- For more information call —
1 (888) 238-1233

IMPORTANT

Benefits for all of the programs included in this Property Tax Relief application are subject to State Budget appropriation.

NEW JERSEY PAS-1 WORKSHEET

PTR

Worksheet B

Worksheet A

12/31/2024

12/31/2023

New Jersey Total Income
- line 27 of NJ 1040

Tax Exempt Interest
- Line 16b of NJ 1040

Social Security
- Line 6a of Federal 1040

Roth withdrawal

IRA to ROTH Conversion

Military Pension

Total for PAS -1 on lines 16 & 17

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Income Limits

\$168,268

\$163,050

Anchor program

Anchor Homeowner Eligibility Requirements:

- You owned and occupied a home in New Jersey that was your principal residence (main home) on October 1, 2024
- Your home was subject to property taxes
- Your 2024 New Jersey gross income was not more than \$250,000.

Anchor Renter Eligibility Requirements:

- You rented and occupied a residence in New Jersey that was your principal residence (main home) on October 1, 2024
- Your name was on the lease or rental agreement
- You paid rent
- The rental property was subject to local property taxes (see Qualified and Non-Qualified Rental Properties)
- Your 2024 New Jersey gross income was not more than \$150,000.

Stay NJ Program

- Provides a property tax credit of up to half of an eligible claimant's property tax amount
 - Maximum credit: \$6,500
- Eligibility requirements:
 - Age 65 and older
 - New Jersey resident
 - New Jersey homeowner on or after July 1, 2024
 - Gross income for the prior year of less than \$500,000
- Claimant will be entitled to the greater of:
 - Stay NJ payment **OR**
 - Combined amount of ANCHOR and PTR

2024
PAS-1



State of New Jersey Application for Property Tax Relief For Seniors and Social Security Disability Recipients

If you are married or in a civil union, you must provide information for both spouses/civil union partners, unless you maintain separate main homes.	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"/>	Last Name, First Name and Initial (Joint filers enter first name and middle 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"/>	Home Address (Number and Street, including apartment number or rural route)	
	County/Municipality Code (See Table pages 13) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	City, Town, Post Office	State

Enter the address of your main home on October 1, 2024, **if different from the address above.**

Street Address: _____ County/Municipality Code:

This is a combined application for the Property Tax Reimbursement (Senior Freeze), ANCHOR Benefit, and Stay NJ programs. The application collects information that the Division of Taxation needs to assess your eligibility for these property tax relief programs. We will determine the benefit(s) you are eligible to receive and issue payments accordingly.

Complete this application ONLY if:

- You or your spouse/CU partner were 65 or older on December 31, 2024, **OR**
- You or your spouse/CU partner were receiving Social Security Disability benefits on December 31, 2023, **and** December 31, 2024.

Filing Status

1. Your Filing Status from your 2024 NJ-1040:

- | | |
|---|--|
| <input type="checkbox"/> A. Single | <input type="checkbox"/> E. Each maintains separate residence |
| <input type="checkbox"/> B. Head of Household | <input type="checkbox"/> F. Both maintain same residence |
| <input type="checkbox"/> C. Qualifying Widow(er)/Surviving CU Partner | |
| <input type="checkbox"/> D. Married/CU Couple, filing joint return | |
- Married/CU Partner, filing separately:

Age and Disability Status (Fill in all ovals that apply)

2. Your Birth Year Your Spouse's/CU Partner's Birth Year
- | | |
|--|---|
| 3a. On or before December 31, 2023, were you actually receiving federal Social Security disability benefit payments? | Yourself <input type="checkbox"/> Yes <input type="checkbox"/> No
Spouse/CU Partner <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 3b. On or before December 31, 2024, were you actually receiving federal Social Security disability benefit payments? | Yourself <input type="checkbox"/> Yes <input type="checkbox"/> No
Spouse/CU Partner <input type="checkbox"/> Yes <input type="checkbox"/> No |

Residency Information

- 4a. Did you own (or rent) and live in the same principal residence (main home) in New Jersey from **January 1, 2024, through December 31, 2024**? (See instructions.) If "Yes," complete line 4b. If "No," continue with line 5a. Yes No
- 4b. Indicate your residency status for all 2024.
- | | | |
|--|---|--|
| <input type="checkbox"/> Homeowner (complete Schedule I) | <input type="checkbox"/> Mobile home owner (complete Schedule II) | <input type="checkbox"/> Renter (complete Signature section) |
|--|---|--|
- 5a. If you answered "No" at line 4a, did you own (or rent) your main home in New Jersey on **October 1, 2024**? If "Yes," complete line 5b. If "No," STOP. You are not eligible for property tax relief benefits. Do not file this application. Yes No
- 5b. Indicate your residency status on October 1, 2024.
- | | | |
|--|---|--|
| <input type="checkbox"/> Homeowner (complete Schedule III) | <input type="checkbox"/> Mobile home owner (complete Signature section) | <input type="checkbox"/> Renter (complete Signature section) |
|--|---|--|



Name(s) as shown on Property Tax Relief Application

Your Social Security Number

Schedule I – Homeowners (Mobile home owners and renters DO NOT complete this schedule.)

- 6. Are you filing this application for the same home as last year's ANCHOR benefit? Yes No
- 7. On December 31, 2024, did you own and live in the same New Jersey home that you owned and occupied on **December 31, 2020**, or earlier? Yes No
- 8. Did you move to your current home between **January 1, 2022, and December 31, 2023**? Yes No
- 9. If your home was a unit in a Co-op or a Continuing Care Retirement Facility, indicate the type, and enter the name of the building or facility.

Otherwise, leave blank: _____

Co-op or Continuing Care Retirement Facility

- | | 2023 | 2024 |
|--|--|--|
| 10a. Did you share ownership of the property that was your main home on December 31 with anyone other than your spouse/CU partner? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 10b. If you answered "Yes," indicate the share (percentage) of the property you (and your spouse/CU partner) owned | <input type="text"/> <input type="text"/> % | <input type="text"/> <input type="text"/> % |
| 11a. Did your property consist of multiple units? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 11b. If you answered "Yes," indicate the share (percentage) of the property that you (and your spouse/CU partner) used as your main home. | <input type="text"/> <input type="text"/> % | <input type="text"/> <input type="text"/> % |

Property Tax

12a. Enter the block and lot numbers of the address that was your main home for **all of 2024**.

Block	Lot	Qualifier
<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"/>	<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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

- 12b. Are you claiming property taxes for additional lots? (see instructions)..... Yes No
- 13. Enter your 2023 property taxes billed for your main home (see instructions)..... , , (Prior Senior Freeze recipients. This line is preprinted with your base year property taxes.)
- 14. Enter your 2024 property taxes billed for your main home (see instructions)..... , ,
- 15a. Did you have a Payment-in-Lieu-of-Taxes (P.I.L.O.T.) agreement with your municipality for 2024? Yes No
- 15b. Enter your Payment-in-Lieu-of-Taxes (P.I.L.O.T.) due for 2024 (see instructions) , ,

Income

- 16. Enter your 2023 New Jersey income from Worksheet A (see instructions)..... , , ,
- 17. Enter your 2024 New Jersey income from Worksheet B (see instructions) , , ,

Homeowners continue to Signature section.

Schedule II – Mobile Home Owners (Homeowners and renters DO NOT complete this schedule.)

- 18. On December 31, 2024, did you own and live in a mobile home on the same site in New Jersey as the site you occupied on **December 31, 2020**, or earlier? Yes No
 - 19. Did you move to your current mobile home site between **January 1, 2022, and December 31, 2023**? Yes No
- | | 2023 | 2024 |
|---|--|--|
| 20a. Did you share site fees with anyone (other than your spouse/CU partner) who occupied the mobile home that was your main home on December 31? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 20b. If you answered "Yes," indicate your share (percentage) of the mobile home park site fees | <input type="text"/> <input type="text"/> % | <input type="text"/> <input type="text"/> % |



Name(s) as shown on Property Tax Relief Application

Your Social Security Number

Site Fees

- 21. Enter 18% of your total 2023 mobile home park site fees due...
22. Enter 18% of your total 2024 mobile home park site fees due...

Income

- 23. Enter your 2023 New Jersey income from Worksheet C...
24. Enter your 2024 New Jersey income from Worksheet D...

Mobile home owners continue to Signature section.

Schedule III - Certain Homeowners

Complete this section only if you answered "Yes" at line 5a.

- 25. Are you filing this application for the same home as last year's ANCHOR benefit?
26. If your main home on October 1, 2024, was a unit in a Co-op or a Continuing Care Retirement Facility...
27a. Did you share ownership of the property that was your main home on October 1, 2024...
27b. If you answered "Yes," indicate the share (percentage) of the property you...
28a. Did your property consist of multiple units?
28b. If you answered "Yes," indicate the share (percentage) of the property that you...
29. Enter the block and lot numbers of the address that was your main home on October 1, 2024.

Signature

All of the programs included in this Property Tax Relief application are subject to appropriation in the State budget.

Signature form containing fields for death certificate, declaration, signatures, dates, phone numbers, and identification numbers.