

STATE OF NEW JERSEY
DIVISION OF TAXATION
CLAIM FOR REFUND - REALTY TRANSFER FEE

File this claim with: Division of Taxation
Realty Transfer Fee Unit
PO Box 251
Trenton, NJ 08695-0251

Note: This form must be filed to claim refund
of State portion of the Realty Transfer Fee.

Please write or type legibly:

1. Name of individual or entity who made the overpayment

2. Street Address City State Zip Code

3. Deed transferred property from Grantor to Grantee
and recorded on Date in County

4. Total R.T.F. paid \$ Amount of R.T.F. claimed for refund \$

5. Refund is claimed for the following reason(s):

(a) Deed transaction is exempt from State portion of the Basic Fee, Additional Fee, Supplemental Fee, or
General Purpose Fee, as applicable, because of the following:

(b) "Consideration" should be \$ instead of \$

(c) Intercompany Transfer between combined group members as part of a unitary business

Combined Group NU ID number

(d) Other reason(s):

6. No claim for the State portion of this transaction has been or will be made to the county clerk or register except

(if no claim, state "none")

7. Name, address, and telephone number of person or legal entity to whom the refund is to be forwarded:

(Attach Authorization letter from grantor/grantee if refund to be paid to anyone other than grantor/grantee)

()

This certifies that I have paid the Realty Transfer Fee and that I am the person entitled to claim the refund.

Date

Signature of person who overpaid Realty Transfer Fee
or person claiming the refund in representative capacity

PROCEDURES FOR REFUNDING THE STATE PORTIONS OF THE REALTY TRANSFER FEE

I. GRANTOR FILING A CLAIM FOR REFUND OF THE REALTY TRANSFER FEE

1. All claims for refunds of the Realty Transfer Fee filed by grantors must be submitted in writing with this Division on form RTF-3 in accordance with **N.J.S.A.** 54:49-14. The taxpayer may file a claim under oath for refund at any time within four years after the payment of any original Realty Transfer Fee. Claims received beyond the four-year filing period will not be approved.
2. A deed that was originally recorded without a claim for exemption **MUST BE RE-RECORDED** at the office of the county clerk or register of deeds to reflect the exemption claimed.
3. An "Affidavit of Consideration for Use by Seller" (form RTF-1) must accompany the deed to be re-recorded, attesting to the exemption claimed.
4. The claimant or his representative must file a CLAIM FOR REFUND - REALTY TRANSFER FEE with the Division of Taxation. Evidence to show that the deed has been re-recorded must accompany the claim form. Include a copy of the Affidavit of Consideration for Use by Seller or the page in the body of the deed that contains the county recording officer's notation documenting that the deed has been re-recorded. Senior partial exemption must include copy of New Jersey Driver's License or other proof of age and residency, Blind/Disabled partial exemption must include copy of proof of disability. Parent to child full exemption must include copy of birth certificate or any proof of relationship.
5. The Fee is imposed upon the grantor (seller) at the time the deed is offered for recording (**N.J.S.A.** 46:15-7) with the exception of the 1% fee imposed upon the grantee (buyer) by Chapter 19, **P.L.** 2005 as amended by Chapter 33, **P.L.** 2006 as shown below. Refunds are thus paid to a qualifying grantor/grantee. Any individual other than the grantor/grantee claiming a refund must support such claim by submitting documentation that he, not the grantor, remitted the original Realty Transfer Fee payment. Documentation must include a copy of the canceled check submitted to the county clerk and an affidavit that explains why the claimants(s) paid the Realty Transfer Fee. Documentation must include a signed statement that grantor/grantee received no prior reimbursement of R.T.F. payment.

II. GRANTEE FILING A CLAIM FOR REFUND OF 1% FEE

1. Claims for Refund of the 1% fee imposed upon grantees must be submitted in writing with the Division of Taxation on form RTF-3. The 1% fee imposition upon grantees is subject to the provisions of the State Uniform Tax Procedure Law, R.S. 54:48-1 et seq. In accordance with Chapter 33, **P.L.** 2006, a taxpayer may file a claim under oath for refund **at any time within 90 days after the payment of any original fee. Subsection b. of R.S. 54:49-14 shall not apply to any additional fee assessed.** Claims for refunds in such instances received beyond this statutory 90-day filing period will not be approved.
2. A deed that was originally recorded without a claim for exemption **MUST BE RE-RECORDED** at the office of the county clerk or register of deeds to reflect the exemption claimed.
3. An "Affidavit of Consideration for Use by Buyer" (form RTF-1EE) must accompany the deed to be re-recorded, attesting to the exemption claimed.
4. Pursuant to P.L.2020, c.118 (C.54:10A-4(z) through (gg)).Where the transfer of property is an intercompany transfer between combined group members filing a New Jersey combined return as part of the unitary business of the combined group, and that the **NU identification number had not been assigned prior to the 90 day deadline you must file a refund within the 90 days**, complying with the 90-day deadline to file a claim for refund for the grantee fee. The Division will withhold determination of the claim for refund until has been assigned an NU identification number and is able to prove the parties to the transaction were members of a combined group. Deed **MUST BE RE-RECORDED** after NU identification number is assigned.

Refund Claims can be emailed to Taxation.RTFrefunds@treas.nj.gov, faxed to (609) 292-9439 or mailed to:

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Realty Transfer Fee Unit
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Trenton, NJ 08695-0251

For questions regarding these procedures, call (609) 292-7813 or visit www.state.nj.us/treasury/taxation/lpt/localtax.htm.