

**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

or Via email to: Taxation.RTFrefunds@treas.nj.gov
or Fax To: **(609) 292-9439**

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 _____ to _____
Grantor Grantee
and recorded on _____ in _____
Date 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

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

Signature

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 imposed pursuant to N.J.S.A. 46:15-7 and -7.1 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 claimant(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 AND GRANTOR FILING A CLAIM FOR REFUND OF THE GRADUATED PERCENT FEE

1. Claims for Refund of the 1% fee imposed upon grantees and claims Refund of the Graduated Percent Fee imposed upon grantors must be submitted in writing with the Division of Taxation on form RTF-3. The 1% fee imposition upon grantees and the imposition of the Graduated Percent Fee 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.
5. Pursuant to Section 2 of P.L. 2025, c. 69, certain deeds recordings are eligible for a refund of any Graduated Percent Fee paid in excess of 1% of consideration. Under this provision, if:
 1. A deed has a consideration in excess of \$2 million;
 2. The parties to the transaction have fully executed a contract prior to July 10, 2025;; and
 3. The deed is recorded on or before November 15, 2025,The seller may request a refund for any amount of Graduated Percent Fee paid in excess of 1% of the consideration by filing a claim with the Division of Taxation within one year following the recording date of the deed. The Division requires the filing of a completed Claim for Refund (from RTF-3); copy of the deed; complete copy of the fully executed contract of sale signed by all parties; the official, fully executed settlement statement from the transaction (HUD-1); and any additional documentation necessary to process the refund claim.

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) 292-7974 or visit www.state.nj.us/treasury/taxation/lpt/localtax.htm.