



**WAIVER OF SELLER'S FILING REQUIREMENT OF
GIT/REP FORMS AND PAYMENT FOR CORRECTED DEED
WITH NO CONSIDERATION**

(C.55, P.L. 2004)

(Please Print or Type)

OWNER(S) INFORMATION

Name(s)

Current Resident Address:

City, Town, Post Office

State

Zip Code

PROPERTY INFORMATION (Brief Property Description)

Block(s)

Lot(s)

Qualifier

Street Address:

City, Town, Post Office

State

Zip Code

OWNER(S) DECLARATION

The undersigned is (are) the title owner(s) of the real property identified under the "Property Information" section above. By presenting this declaration fully completed and signed by me (us), I (we) represent that the deed to which this form is attached is for corrective or confirmatory purposes only. In other words, the deed needs to be recorded or re-recorded solely due to a typographical, clerical, property description or other scrivener error or omission and there is no consideration for the corrective or confirmatory deed. The county recording officer will accept this form for recording along with such deed. The recording officer may also, however, continue to accept the GIT/REP-4 form with the Division's raised seal in lieu of the GIT/REP-4A.

This waiver form may be presented to the appropriate county recording officer for recording along with the deed of the owner as identified in the information above. Accordingly, the county recording officer is hereby authorized to accept this waiver form in lieu of any other GIT/REP form without any further payment of any tax on estimated income gain pursuant P.L. 2004, c. 55.

Date

Signature (Owner) Please indicate if Power of Attorney or Attorney in Fact

Date

Signature (Owner) Please indicate if Power of Attorney or Attorney in Fact

Waiver of Seller's Filing Requirement Instructions

This form is only to be completed by a title owner recording a deed to which this form is attached for corrective or confirmatory purposes only which needs to be recorded or re-recorded due to a typographical, clerical, property description or other scrivener error or omission and there is no consideration for the corrective or confirmatory deed that is subject to the Gross Income Tax estimated payment requirements under C.55, P.L. 2004 and is not covered by one of the other GIT/REP forms. The information to be put on the form includes:

Name(s): Name of owner(s) listed on the deed as the grantee(s).

Address: Owner(s) primary residence or place of business.

Property Information: Information as listed on the corrective or confirmatory deed being recorded.

All information requested on this form must be completed. Failure to complete the form in its entirety will result in the deed not being recorded.

The owner or owner's attorney must submit the original Waiver of Seller's Filing Requirement of GIT/REP-4A form to the County Clerk at the time of recording the corrective or confirmatory deed. Failure to submit this form or a Nonresident Seller's Tax Declaration (GIT/REP-1) or a Nonresident Seller's Tax Prepayment Receipt (GIT/REP-2) or a Seller's Residency Certification (GIT/REP-3) or other waiver form (GIT/REP-4) will result in the deed not being recorded.

The county clerk will attach this form to the deed when recording the deed.



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO Box 269
TRENTON NJ 08695-0269

RICHARD J. CODEY
Acting Governor

JOHN E. McCORMAC, CPA
State Treasurer

MEMORANDUM

To: County Clerks/Recording Officers
Attorneys and Title Officers

From: Nicholas Catalano, Chief
Regulatory Services Branch

Subject: Situations where a GIT/REP-1, 2, 3 or 4 will no longer be required to be filed with the deed under Chapter 55, Laws of 2004

Date: December 23, 2004

P.L. 2004, C. 55, requires that on or after August 1, 2004, nonresident individuals, estates or trusts that sell or transfer real property in New Jersey make an estimated gross income tax payment on the gain from a transfer/sale of real property as a condition of the recording of the deed.

It was previously determined that there were transactions where because of the unique fact situations involved, the GIT/REP-1, -2 or -3 form need be filed. In such circumstances, the Division had decided to issue a GIT/REP-4 form with the raised seal of the Division which the county recording officer would then accept with the deed for recording. By way of example, the GIT/REP-4 was to be issued in, but not limited to, the situations involving corrective or confirmatory deeds which need to be recorded due to a typographical, clerical, property description or other scrivener error and the original deed conveyance occurred prior to August 1, 2004. Based on the experience of the Division in dealing with this limited situation, it has now been decided that where a grantee seeks to record or re-record, as the case may be, a deed, regardless of the date of original conveyance, solely due to typographical, clerical, property description or other scrivener error or omission and there is no consideration for the corrective or confirmatory deed, the grantee will complete, date and sign a new form designated GIT/REP-4A and the county recording officer will accept the form for recording along with such deed. The recording officer may also, however, continue to accept the GIT/REP-4 form with the Division's raised seal in lieu of the GIT/REP-4A.

Questions on Chapter 55 and the new Gross Income Tax estimated payment requirements should be directed to Division of Taxation, Customer Service Center (609) 292-6400.