

GIT/REP-4  
(8-24)

**State of New Jersey**  
**Waiver of Seller's Filing Requirement of**  
**GIT/REP Forms and Payment**  
(C.55, P.L. 2004)

**Use this form ONLY if your reason for exemption is not listed on Form GIT/REP-3.**

(Print or Type)

**Do not use this form to claim a refund. See Form A-3128.**

**Owner's Information**

Name(s)

Current Street 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

**Division of Taxation Waiver Declaration**

This waiver form with the raised seal of the New Jersey Division of Taxation at the bottom right-hand corner may be presented to the appropriate county recording officer for recording along with the deed of the owner as identified in the information above. This form represents that the Division of Taxation has granted a waiver of the requirement that the grantor/seller/transferor of the subject real property named herein need not file a GIT/REP-1, GIT/REP-2, or GIT/REP-3 form or pay any tax on estimated gain from the transfer pursuant P.L. 2004, c. 55, and that the county recording officer is hereby authorized to accept this waiver form in lieu of any other GIT/REP form without payment of any tax on estimated income gain.

By affixing the Seal of the Director, Division of  
Taxation, this date

\_\_\_\_\_  
(Date)

the Division of Taxation has authorized this waiver.

**Original Form Must be Submitted to County Clerk. Photocopies are NOT Acceptable.**

### Waiver of Seller's Filing Requirement Instructions

This form is only to be completed by individuals, estates, trusts, or any other entity recording a deed not subject to the Gross Income Tax estimated payment requirements under C.55, P.L. 2004 and not covered by one of the other GIT/REP forms.

Name(s): Name of owner(s).  
Address: Owner(s) primary residence or place of business.  
Property Information: Information as listed on 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.

This form, along with documentation supporting the request for exemption, must be completed and submitted by email to [Taxation.RegulatoryServices@treas.nj.gov](mailto:Taxation.RegulatoryServices@treas.nj.gov) for approval prior to the deed being presented to the County Clerk for recording. Documentation supporting the request should include:

1. Detailed reasons why the exemption is being requested.
2. Copy of the RESPA/HUD-1 form or other documentation, other than the deed, showing the date the transaction closed or deed conveyed.
3. Copy of the deed or deeds to be recorded or rerecorded.

If the waiver cannot be emailed because the party submitting the request does not have access to email or a scanner, the waiver request may be submitted to NJ Division of Taxation, Regulatory Services Branch, PO Box 269, Trenton NJ 08695. If using an overnight service with a carrier other than USPS Express, mail to NJ Division of Taxation, Regulatory Services Branch, 3 John Fitch Way, 7th Floor, Trenton NJ 08611. **Note:** If mailing the request, only include a copy. Do not mail the original notarized deed.

The Division of Taxation may request additional documentation or information as it deems necessary to make a determination. Please include a point of contact in case the Division of Taxation needs to contact you.

The Division of Taxation will either approve the request by affixing the raised seal of the Director, Division of Taxation to the form or send a rejection notice.

The owner or owner's attorney must submit the original Waiver of Seller's Filing Requirement of GIT/REP Forms and Payment to the County Clerk at the time of recording the 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) will result in the deed not being recorded.

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

For additional information, see [TB-57\(R\)](#), *Estimated Gross Income Tax Payment Requirements on Sales of New Jersey Real Property by Nonresidents*, and [FAQs](#) on Gross Income Tax (GIT) Forms Required For Sale or Transfer of Real Property in New Jersey.