

# State of New Jersey Nonresident Seller's Tax Declaration

(Print or type)

## Seller's Information

Name(s)

Current Street Address

City, Town, Post Office

State

ZIP Code

## Property Information

Block(s)

Lot(s)

Qualifier

Street Address

City, Town, Post Office

State

ZIP Code

Seller's Percentage of Ownership

Total Consideration

Owner's Share of Consideration

Closing Date

## Seller's Declaration

The undersigned understands that this declaration and its contents may be disclosed or provided to the New Jersey Division of Taxation and that any false statement contained herein may be punished by fine, imprisonment, or both. I furthermore declare that I have examined this declaration and, to the best of my knowledge and belief, it is true, correct, and complete. By checking this box  I certify that the Power of Attorney to represent the seller(s) has been previously recorded or is being recorded simultaneously with the deed to which this form is attached.

Date

Signature (Seller)

Indicate if Power of Attorney or Attorney in Fact

Date

Signature (Seller)

Indicate if Power of Attorney or Attorney in Fact

Cut Along Dotted Line

**NJ-1040-ES  
GIT/REP-1**

Calendar Year

1 - OFFICIAL USE ONLY

Be sure to include your Social Security number on your check or money order to ensure proper credit for this payment.

Make Check Payable To: State of NJ - Division of Taxation

Mail to:

State of New Jersey  
Division of Taxation  
Revenue Processing Center  
PO Box 222  
Trenton, NJ 08646-0222

### NJ Gross Income Tax Declaration of Estimated Tax

Social Security Number (required)

□ □ □ □ - □ □ - □ □ □ □ □ □

Spouse/CU Partner Social Security Number

□ □ □ □ - □ □ - □ □ □ □ □ □

Last Name, First Name, Initial

Home Address (Number and Street, including apartment number)

City, Town, Post Office

State

ZIP Code

This payment is being made to:

GIT/REP-1

Enter amount of payment here:

\$ □ □ □ □ □ □ □ □ □ □

## Nonresident Seller's Tax Declaration Instructions

If this form is not completed in its entirety, the county clerk will not record the deed.

A nonresident individual, estate, or trust selling or transferring property in New Jersey must make a Gross Income Tax estimated payment unless they meet an exemption (GIT/REP-3), qualify for a waiver (GIT/REP-4), or have a corrective deed with no additional consideration (GIT/REP-4A). You can either prepay the Division by completing and submitting the GIT/REP-2 with the estimated payment and NJ-1040-ES GIT/REP-1 payment voucher (located at the bottom of Form GIT/REP-1) to one of the Division's Regional Information Centers before closing; or complete the GIT/REP-1 and make the estimated payment at closing. **Note:** The seller should keep a copy of the GIT/REP-1 that was submitted along with proof of payment.

**Name(s).** Enter the name of the seller. If there is more than one seller, each must complete a separate form unless they are a married/civil union couple that files their Income Tax returns jointly.

**Address.** Enter the seller's primary residence or place of business. Do not use the address of the property being sold. The seller is considered a nonresident unless a new residence (permanent place of abode, domicile) has been established in New Jersey and the new residence is listed here. Part-year residents are considered nonresidents.

**Property Information.** Enter the information listed on the deed of the property being sold. Enter the seller's percentage of ownership, the total consideration for the transaction, the seller's share of that consideration, and the closing date.

**Consideration.** "Consideration" means, in the case of any deed, the actual amount of money and the monetary value of any other thing of value constituting the entire compensation paid or to be paid for the transfer of title to the lands, tenements, or other realty, including the remaining amount of any prior mortgage to which the transfer is subject or that is assumed and agreed to be paid by the grantee and any other lien or encumbrance not paid, satisfied, or removed in connection with the transfer of title. If there is more than one owner, indicate the seller's portion of the total consideration received. If the total consideration for the property is \$1,000 or less, complete the Seller's Residency Certification/Exemption Form GIT/REP-3 and check box 6 under Seller's Assurances.

**Signature.** The seller must sign and date the Seller's Declaration. If the seller has appointed a representative who is signing the Seller's Declaration on their behalf, either the Power of Attorney executed by the seller must have been previously recorded or recorded with the deed to which this form is attached, or a letter signed by the seller granting authority to the representative to sign this form must be attached.

## Estimated Tax Voucher (NJ-1040-ES GIT/REP-1) Instructions

The seller must complete the estimated tax voucher, including their Social Security number or federal tax identification number.

For sellers who are foreign nationals without a Social Security number or federal tax identification number, complete a pro-forma W-7 (even if the individual seller was not required to submit the W-7 to the Internal Revenue Service) and attach to the NJ-1040-ES GIT/REP-1. The pro-forma W-7 must be attached when the county clerk mails the voucher and estimated payment to the State.

The amount of the estimated tax payment is determined by multiplying the gain from the sale of the property by the highest Gross Income Tax rate (10.75%). In the case of estates and trusts, the gain is determined without taking into consideration any distributions made to the beneficiaries during the tax year. The estimated payment cannot be less than 2% of the consideration received for the sale. Payment must be made by check or money order payable to the State of New Jersey – Division of Taxation.

## What to do With the Completed Form

The seller must give the completed GIT/REP-1 to the settlement agent (usually the buyer's attorney or the title company) at closing, along with the required estimated Income Tax payment.

**Settlement Agent.** The settlement agent must file the original GIT/REP-1, payment, and deed with the appropriate county clerk for recording. If the settlement agent does not submit the original form and payment with the deed, the county clerk will not record the deed.

**County Clerk.** The county clerk must attach the top portion of Form GIT/REP-1 to the deed when it is recorded. The county clerk then sends the bottom portion (NJ-1040-ES GIT/REP-1) and the estimated tax payment to State of New Jersey, Revenue Processing Center, PO Box 222, Trenton, NJ 08646-0222.

**For additional information regarding Gross Income Tax estimated payment requirements for nonresidents on the sale or transfer of real estate, see the Division's publication, [Buying or Selling a Home in New Jersey](#).**