

**New Jersey  
Division of Taxation  
Claim for Refund of the  
Estimated Gross Income Tax Payment  
for the Sale of New Jersey Real Estate**

For Official Use Only
Claim No. _____

To qualify for this refund, taxpayers must:

- 1) Attach a copy of the GIT/REP-3 form if they erroneously paid estimated tax and qualify for one of the exemptions listed on the GIT/REP-3; or
- 2) Attach documentation that they overpaid estimated tax based on calculated gain on sale of property.

**Print or Type This Form.**

Social Security Number(s) \_\_\_\_\_

Name of Taxpayer(s):                      Last    First    Middle

Current Address of Taxpayer(s):                      Number and Street

City    State    ZIP Code

Address of Property Sold:                      Number and Street

City    State    ZIP Code

Property Use:        \_\_\_\_\_ Personal                      \_\_\_\_\_ Vacation                      \_\_\_\_\_ Rental                      \_\_\_\_\_ Business

Use the Schedule below to determine your estimated tax liability.

Taxpayers who submitted an erroneous payment and qualify for an exemption on the GIT/REP-3, Seller's Residency Certification/ Exemption, enter \$0. A completed copy of the GIT/REP-3 Form indicating your exemption status must be attached.

Date Sold: \_\_\_\_\_                      Sale Price:                      \$ \_\_\_\_\_

Date Purchased: \_\_\_\_\_                      Federal Adjusted Basis:                      \$ \_\_\_\_\_

**Percentage Owned:** \_\_\_\_\_                      Net Gain/Loss:                      \$ \_\_\_\_\_  
(If Net Loss - enter \$0.)

Estimated Gross Income Tax Payment submitted:                      \$ \_\_\_\_\_

Applicable Tax Year: \_\_\_\_\_

**\*\* Estimated Tax Liability Due:**                      \$ \_\_\_\_\_

Tax Rate Table					
Net Gain Over	But Not Over	Multiply	Net Gain	By	Estimated Tax Liability
\$0	\$20,000	x	_____	0.014	_____
\$20,000	\$35,000	x	_____	0.0175	_____
\$35,000	\$40,000	x	_____	0.035	_____
\$40,000	\$75,000	x	_____	0.05525	_____
\$75,000	\$500,000	x	_____	0.0637	_____
\$500,000	\$1,000,000	x	_____	0.0897	_____
\$1,000,000	and over	x	_____	0.1075	_____

**Amount of Refund Claim:**                      \$ \_\_\_\_\_

Additional Information may be requested in order to complete your claim for a refund. **The Division must have a record of receiving the "Estimated Gross Income Tax Payment submitted" before your claim can be processed.**

**\*\*Payment of the Estimated Tax Liability does not relieve you of your responsibility to file the required return, nor does it close the tax year covered. The tax year remains open until the required return has been filed and accepted; all tax, penalties, and interest charges have been paid; and the statutory audit period has expired.**

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**Appointment of Taxpayer Representative**

If this form is being prepared by anyone other than the taxpayer(s), an Appointment of Taxpayer Representative must be included.

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Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer is based on all information of which preparer has any knowledge.

Signature of Claimant(s)/Preparer: \_\_\_\_\_ Date: \_\_\_\_\_  
\_\_\_\_\_

If the preparer of this claim has been paid, indicate the firm's name, address, the firm's federal EIN and the preparer's Social Security number, federal identification number, or federal preparer tax identification number.

Firm's Name:	Preparer's SS # or Federal PTIN:
Firm's Address:	Preparer's Federal EIN:

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**Mail this claim form along with the Settlement Statement (HUD-1) or Closing Disclosure form to:**

Division of Taxation  
Taxpayer Accounting Branch  
P.O. Box 046  
Trenton, N.J. 08646-0046

## Instructions for Form A-3128

**Note: Use this form to claim a refund. Do not use form GIT/REP-4 to claim a refund.**

1. This form is to be completed by nonresident individuals, estates, or trusts to claim a refund of estimated Gross Income Tax payment paid under provisions of N.J.S.A. 54A:8-8 through N.J.S.A. 54A:8-10. This form can only be filed with the Division of Taxation after the recording of the deed with the county clerk.
2. Separate forms must be used for each taxpayer, except for husband and wife who file jointly.
3. Include taxpayer's current address or address where refund should be mailed.
4. Include the address of property sold and the amount of refund being requested.
5. Check box indicating type of property use.
6. Include the date of sale, sale price, date of purchase, federal adjusted basis, percentage owned, and net gain/loss of the property sold.
7. Calculate and enter the estimated tax liability using the table provided on the form. Taxpayers who submitted an erroneous payment and qualify for an exemption on the GIT/REP-3 form, Seller's Residency Certification/Exemption, enter \$0. A completed copy of the GIT/REP-3 indicating your exemption status must be attached.

**Example:**

		Tax Rate Table					
		Net Gain Over	But Not Over	Multiply	Net Gain	By	Estimated Tax Liability
Date Sold: 2/4/20	Sale Price: \$315,000	\$0	\$20,000	x	_____	0.014	_____
Date Purchased: 9/21/16	Federal Adjusted Basis: \$279,000	\$20,000	\$35,000	x	_____	0.0175	_____
<b>Percentage Owned: 100%</b>	Net Gain/Loss: \$36,000 (If Net Loss, enter \$0.)	\$35,000	\$40,000	x	\$36,000	0.035	\$1,260
Estimated Gross Income Tax Payment submitted:	\$6,000	\$40,000	\$75,000	x	_____	0.05525	_____
<b>** Estimated Tax Liability Due:</b>	\$1,260	\$75,000	\$500,000	x	_____	0.0637	_____
<b>Amount of Refund Claim:</b>	\$4,740	\$500,000	\$1,000,000	x	_____	0.0897	_____
		\$1,000,000	and over	x	_____	0.1075	_____

8. Include the estimated Gross Income Tax payment submitted. Payment of the Estimated Tax Liability does not relieve you of your responsibility to file the required return nor does it close the tax year covered. The tax year remains open until the required return has been filed and accepted; all tax, penalties, and interest charges have been paid; and the statutory audit period has expired.
9. Enter the amount of the net refund being claimed.
10. Whenever an agent on behalf of the taxpayer executes a claim, an Appointment of Taxpayer Representative specifically authorizing such agent to act on behalf of the taxpayer must accompany the claim for refund form.
11. Mail this claim for refund along with the Settlement Statement (HUD-1) or Closing Disclosure form to:
 

New Jersey Division of Taxation  
Taxpayer Accounting Branch  
PO Box 046  
Trenton, NJ 08646-0046
12. Failure to complete all required lines on Form A-3128 or to attach required documentation will result in the claim being rejected as incomplete. Incomplete claims will be returned. Claims will not be deemed filed until the Division of Taxation receives a properly completed claim form along with the required documentation.