



STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
PO BOX 288  
TRENTON, N.J. 08695-0288

RICHARD J. CODEY  
ACTING GOVERNOR

JOHN E. McCORMAC, CPA  
STATE TREASURER

## MEMORANDUM

To: County Clerks/Recording Officers  
Attorneys and Title Officers

From: Robert K. Thompson, Director  
Division of Taxation

Subject: Corrective or Confirmatory Deeds  
Chapter 55, Laws of 2004

Date: December 1, 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.

For Corrective or Confirmatory Deeds which need to be recorded due to typographical, clerical, property description or other scrivener error and the original deed conveyance occurred on or after August 1, 2004, a photocopy of the GIT/REP-1, -2, -3, -4 Form originally filed with the deed is required to be attached for purposes of re-recording the Deed.

For questions on Chapter 55 and the new Gross Income Tax estimated payment requirements, please refer to the instructions included with our GIT Forms REP-1, REP-2, REP-3, and REP-4 or call the Division of Taxation, Taxpayer Services Branch (609) 292 – 6400.

RKT/MJR:dlb