

**CLAIM FOR REFUND OF
ESTIMATED GROSS INCOME TAX PAYMENT
PAID UNDER PROVISIONS OF C. 55, P.L. 2004**

For Official Use Only
Claim No. _____

In order to qualify for this refund --

- 1) Taxpayer(s) must 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 Form.
- 2) Taxpayer(s) must attach documentation that they overpaid estimated tax based on calculated gain on sale of property.

PLEASE PRINT OR TYPE THIS FORM.

Social Security No(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 Form-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	But Not					Estimated
Over	Over	Multiply	Net Gain	by:		Tax Liability
\$0	\$20,000	x	_____	0.015		_____
\$20,000	\$35,000	x	_____	0.025		_____
\$35,000	\$40,000	x	_____	0.035		_____
\$40,000	\$75,000	x	_____	0.055		_____
\$75,000	\$500,000	x	_____	0.065		_____
\$500,000	and over	x	_____	0.085		_____

Amount of Refund Claim: \$ _____

Additional Information may be requested in order to complete your claim for a refund. The Division must have 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.**

Appointment of Taxpayer Representative

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

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:

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

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 C. 55, P.L. 2004.
2. Separate forms must be used for each taxpayer, except for Husband & Wife that 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 your estimated tax liability using the Table provided on the form.

Example:

****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 Form – 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: 02/04/2005 Sale Price: \$300,000

Date Purchased: 09/21/2001 Federal Adjusted Basis: \$279,000

Percentage Owned: 100% Net Gain/Loss: \$21,000
(If Net Loss - enter \$0.)

Estimated Gross Income Tax Payment submitted: \$6,000

**** Estimated Tax Liability Due:** \$525

Amount of Refund Claim: \$5,475

Tax Rate Table					
Net Gain	But Not				Estimated
Over	Over	Multiply	Net Gain	by:	Tax Liability
\$0	\$20,000	x	_____	0.015	_____
\$20,000	\$35,000	x	<u>\$21,000</u>	0.025	<u>\$525</u>
\$35,000	\$40,000	x	_____	0.035	_____
\$40,000	\$75,000	x	_____	0.055	_____
\$75,000	\$500,000	x	_____	0.065	_____
\$500,000	and over	x	_____	0.085	_____



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 your 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 complete until the Division of Taxation receives a properly completed claim form along with the required documentation.