

**MUST SUBMIT IN DUPLICATE WITH ALL ATTACHMENTS**

**STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
REALTY TRANSFER FEE UNIT  
FILING OF PROTEST OF FEE ASSESSMENT  
PURSUANT TO CHAPTER 33, P.L. 2006**

On transfers of real property incidental to corporate mergers or acquisitions, the grantee, grantee's representative, legal representative, or corporate officer must file a stamped, approved Certificate of Merger at the county recording office with this form. Payment of any other recording fees that are not exempt is required. County recording officers must forward the RTF-4 Form, stamped Certificate of Merger, and grantee's Affidavit of Consideration for Use by Buyer to the Division of Taxation. This has the effect of a protest of a deficiency of fee payment filed on the date on which the deed is recorded. Certificates of Merger are filed in duplicate with the Division of Revenue in the Commercial Recording Unit.

**Please print:**

Name of Grantee, Individual or Entity Filing Protest: \_\_\_\_\_

Title of Corporate Officer: \_\_\_\_\_

Address of Corporate Officer: \_\_\_\_\_

\_\_\_\_\_

Telephone Number: (\_\_\_\_) \_\_\_\_\_

**Reason for Protest:**

Equalized assessed value of real property transferred is less than 20% of the total value of all assets exchanged.

**Protest of Assessment of Fee**

Fee Amount Not Paid \$ \_\_\_\_\_

**Property Location:**

Block \_\_\_\_\_ Lot \_\_\_\_\_

Address: \_\_\_\_\_

County \_\_\_\_\_ Municipality \_\_\_\_\_

\_\_\_\_\_  
Signature of Protestor

\_\_\_\_\_  
Print Name and Title

*N.J.S.A. 46:15-7.2 is amended to state that the 1% fee "shall not apply to a deed if the transfer of real property is incidental to a corporate merger or acquisition and the equalized assessed value of the real property transferred is less than 20% of the total value of all assets exchanged in the merger or acquisition. A grantee shall claim this exemption from imposition of the fee at the time the deed is offered for recording by filing with the county recording officer such information, in addition to the affidavit of consideration filed by one or more of the grantee parties named in the deed or by the grantee's legal representative pursuant to subsection d. of this section, as the Director of the Division of Taxation in the Department of Treasury may prescribe as to constitute a filing of a protest of the assessment of the fee and by paying any other recording fees not exempted pursuant to this paragraph. This additional information shall be forwarded by the county recording officer to the director along with the grantee's affidavit of consideration, and shall be deemed to be and have the effect of a protest of a finding by the director of a deficiency of payment of the fee filed on the date on which the deed is recorded."*