



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
P. O. Box 251
TRENTON, NEW JERSEY 08695-0251

PHILIP D. MURPHY
Governor

ELIZABETH MAHER MUOIO
State Treasurer

TAHESHA L. WAY
Lt. Governor

MARITA R. SCIARROTTA
Director

Telephone (609) 292-7974/ Facsimile (609) 292-9439

MEMORANDUM

TO: COUNTY CLERKS/RECORDING OFFICERS
COUNTY CHIEF FINANCIAL OFFICERS

FROM: SHELLY REILEY, ASSISTANT DIRECTOR
DIVISION OF TAXATION

SUBJECT: REVISED MONTHLY CERTIFICATION OF REALTY TRANSFER FEE
COLLECTIONS, RTF-2 FORM

DATE: JULY 23, 2025

Enclosed for immediate use is form RTF-2, revised to reflect the changes required by P.L. 2025 c. 69 enacted on July 10, 2025. The 1% fee on transfers for consideration over \$1million now is a Graduated Percent Fee with the graduated percentage rates based on consideration. All new rows and fields in which the new rates are to be imposed are in bold print on the RTF-2 form.

The revised form is to be used for reporting the Realty Transfer Fee collections to the State Treasurer on the tenth day of each month following the month of collection in accordance with N.J.S.A. 46:15-8.

If you have any questions regarding the revised RTF-2 form, please call the Realty Transfer Fee Section at (609) 292-7974.

SR: LR