NJ-W-3

State of New Jersey
Division of Taxation
Trenton, NJ 08646

302947(12-11/08)

ANNUAL RECONCILIATION OF TAX WITHHELD

FILING INSTRUCTIONS FOR RECONCILIATION OF GROSS INCOME TAX WITHHELD
(Form NJ-W-3)

The Annual Reconciliation of Tax Withheld (Form NJ-W-3) is required to be filed together with: for employers – the corresponding individual employee wage and tax statements (Form W-2); for payors of pension and annuity income – the corresponding recipient statements (Form 1099-R); for payors of gambling winnings – Schedule NJ-W3-G and the corresponding recipient statements (Forms W-2G and/or 1042S). The reconciliation package must be filed no later than February 28 of the year following the end of the taxable year. If the business is closed, the reconciliation package is to be filed within 30 days after the close of the month in which business or payment of wages ceased.

A totaled listing of tax withheld amounts as shown on the employee and other recipients?statements must also be enclosed. Also, wage and tax statements for all employees subject to this tax must accompany your reconciliation, regardless of whether tax has been withheld. Employers who elect to file the wage and tax information on magnetic media are required to submit the Form NJ-W-3 along with the magnetic media.

Mail the completed reconciliation package to: State of New Jersey, Division of Taxation, Revenue Processing Center, Gross Income Tax, PO Box 333, Trenton, NJ 08646-0333. An envelope is provided for your use.

LATE FILING PENALTY - $100 for each month the return is delinquent may be charged. A penalty of 5% per month or fraction thereof of the outstanding tax liability, not to exceed 25%, of such liability may also be imposed.

▶ **⌐ DETACH ALONG THIS PERFORATION ⌐** (cont. on back) ◀

NJ-W-3

STATE OF NEW JERSEY - DIVISION OF TAXATION
GROSS INCOME TAX

ANNUAL RECONCILIATION OF TAX WITHHELD
From Salaries and Wages, Pension and Annuity Income and Gambling Winnings
FILE NO LATER THAN FEBRUARY 29, 2008

1 INDICATE NUMBER OF EMPLOYEES

2 TOTAL GROSS WAGES, PENSION AND ANNUITY INCOME AND GAMBLING WINNINGS $

3 TOTAL AMOUNT WITHHELD $

Do not make corrections to the preprinted information on this form
Use Form REG-C. Both sides of return must be completed.

(W-3 Rev. 11-06)

RETURN INSTRUCTIONS FOR RECONCILIATION OF GROSS INCOME TAX WITHHELD
(Form NJ-W-3)

Front:

1. Name and Address

   If any pre-printed information on the return is incorrect, including the zip code and employer identification number, make the necessary corrections on Form REG-C found in this packet. The return should not be changed.

2. Complete Lines 1, 2, and 3 as follows:

   Line 1: Enter the number of employees or other income recipients covered by this reconciliation.

   Line 2: Enter total gross wages and total gross pension and annuity income paid and total gross gambling winnings paid which are covered by this reconciliation report.

   Line 3: Enter total tax withheld as reflected on attached wage and tax statements for wages, pension and annuity income and gambling winnings. Also, compare this amount to the sum of Total GIT withheld for calendar year as reported on the NJ-927's, NJ-927-W's, or NJ-927-H filed for the tax year.

Back:

Indicate the method of reporting the wage and tax information. Taxpayer and preparer signature areas must be completed.

Note 1: Do not staple form NJ-W-3 to form(s) W-2.

Note 2: Place the NJ-W-3, and accompanying W2's, 1099's, etc. in the return envelope provided. Make sure that the return address is clearly visible through the address window.

GROSS INCOME TAX - RECONCILIATION OF TAX WITHHELD

W-2 Filing Method: ☐ Paper (Attach to Form NJ-W-3)   ☐ E-File (Electronic Filing)

☐ Copy of Gross Income Tax Withheld From Unregistered Unincorporated Contractors (Schedules NJ-W-3-UNC and related Misc 1099 forms attached)

I hereby certify that this return, to the best of my knowledge and belief, is a true and correct return.

Taxpayer Signature	Date

Preparer Signature	Date	Preparer/Firm Identification Number

Firm Name (or yours if self-employed)	Address