



# State of New Jersey

DEPARTMENT OF THE TREASURY  
 DIVISION OF TAXATION  
 PO Box 269  
 TRENTON NJ 08695-0269

## Filing Instructions for Annual Reconciliation of Gross Income Tax Withheld From Unregistered Unincorporated Contractors (Schedule NJ-W-3-UNC)

The Annual Reconciliation of Gross Income Tax Withheld From Unregistered Unincorporated Contractors (Schedule NJ-W-3-UNC) is required to account for payments made to and tax withheld from Unregistered Unincorporated Contractors made during the year pursuant to N.J.S.A. 54A:7-1.2

### Non New Jersey Employers

If you are not a New Jersey employer, Schedule NJ-W-3-UNC is used to report all withholding payments made during the year with Form NJ-550, Monthly Return of Withholding from Unregistered Unincorporated Contractors.

### New Jersey Employers

If you are a New Jersey employer, Schedule NJ-W-3-UNC is only used to report withholding payments that were made on behalf of Unregistered Unincorporated Contractors with NJ-500 and/or NJ927/927W during the year. Attach schedule NJ-W-3-UNC to your NJ-W-3, Annual Reconciliation of Gross Income Tax Withheld.

Attach to schedule NJ-W-3-UNC, copies of the corresponding recipient income statements (Form 1099-MISC) reporting payments made to Unregistered Unincorporated Contractors, reporting the New Jersey Gross income Tax Withheld in Box 16, State Tax Withheld. A totaled list of Amounts Withheld must be included with the Schedule NJ-W-3-UNC and the associated 1099 MISC. These must be mailed together no later than February 15 or within 30 days after the close of the month in which your business has ceased.

Mail the completed reconciliation page to: State of New Jersey - GIT, PO Box 629, Trenton, NJ 08646-0629.

FOR TAXABLE YEAR	FOR DIVISION USE ONLY	<b>STATE OF NEW JERSEY - DIVISION OF TAXATION</b>  <b>ANNUAL RECONCILIATION OF GROSS INCOME TAX WITHHELD FROM UNREGISTERED UNINCORPORATED CONTRACTORS</b>	<i>FILE NO LATER THAN FEBRUARY 15</i>
<input style="width:20px; height:20px;" type="text"/> <input style="width:20px; height:20px;" type="text"/> <input style="width:20px; height:20px;" type="text"/> <input style="width:20px; height:20px;" type="text"/>			
<input style="width:20px; height:20px;" type="text"/> - <input style="width:20px; height:20px;" type="text"/> - <input style="width:20px; height:20px;" type="text"/> / <input style="width:20px; height:20px;" type="text"/>			
New Jersey Taxpayer Identification Number			
<b>1</b> NUMBER OF UNREGISTERED UNINCORPORATED CONTRACTORS REPORTED ..... <input style="width:40px; height:20px;" type="text"/>			
<b>2</b> TOTAL GROSS COMPENSATION ..... <input style="width:60px; height:20px;" type="text"/> . <input style="width:20px; height:20px;" type="text"/>			
<b>3</b> TOTAL AMOUNT WITHHELD ..... <input style="width:60px; height:20px;" type="text"/> . <input style="width:20px; height:20px;" type="text"/>			
<b>Mail Schedule NJ-W-3-UNC and 1099 MISC forms to:</b> State of New Jersey - GIT Division of Taxation Revenue Processing Center PO Box 629 Trenton, NJ 08646-0629			
NAME _____ TRADE NAME (IF APPLICABLE) _____ ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____			

**Both Sides of Return Must Be Completed**

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**Line Item Instructions for Annual Reconciliation of Gross Income Tax Withheld From Unregistered Unincorporated Contractors  
(Schedule NJ-W-3-UNC)**

Enter your: NJ Taxpayer Identification Number, Taxpayer Name, Tape Name (if applicable), Mailing Name, Mailing Street Address, mailing City, State, and Zip Code.

Complete Lines 1,2, 3 as follows:

- Line 1: Enter the number of Unregistered Unincorporated Contractors to whom payments were made during the calendar year.
- Line 2: Enter the total gross amount paid to Unregistered Unincorporated Contractors during the calendar year.
- Line 3: Enter the total amount of withholding made during the calendar year for Unregistered Unincorporated Contractors.

**Annual Reconciliation of Gross Income Tax Withheld from Unregistered Unincorporated Contractors  
Attach copies of form 1099-MISC and a totaled listing of amounts withheld to SCHEDULE NJ-W-3-UNC**

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