



Forms, Fees, & Instructions

Instructions for Completing Employer Payroll Tax Form NJ-927

General Instructions

The NJ-927 Form has been revised for reporting periods starting with the report for the 3rd quarter of 1998 (report due October 30, 1998). The revised form will be scanned and imaged using automated character recognition technologies to input the information you supply. Please read and follow all instructions carefully.

The New Jersey Taxpayers' Bill Of Rights

The Taxpayers' Bill of Rights became law as P.L. 1992,c.175. The intent of the legislation is to insure that all taxpayers receive the information and assistance they need to understand and meet their State tax responsibilities and to insure that they receive fair and equal treatment in their dealings with the New Jersey Division of Taxation. By extension, the Division of Revenue is committed to complying with this legislation.

Information on the Taxpayers' Bill of Rights is available through the Division of Taxation. Call 1-800-323-4400 (Touch-tone phones within New Jersey only) or (609) 588-2525 (Touch-tone phones anywhere) to order Taxation's publication, ANJ-1, New Jersey Taxpayers' Bill of Rights (ANJ-1).

Customer service representatives are available at both the Division of Taxation and the Department of Labor to answer specific tax questions about the Gross Income Tax (Taxation) and Unemployment and Disability Insurance (Division of Employer Accounts). Those general information phone numbers are:

Division of Employer Accounts Hotline (609) 633-6400
Division of Taxation Hotline (609) 292-6400

You can find information, and answers to frequently asked questions on the following Web sites:

NJ Division of Taxation - <http://www.state.nj.us/treasury/taxation>
NJ Department of Labor - <http://www.state.nj.us/labor>

Penalties & Interest

It is an employer's responsibility to file accurate and timely reports. Penalties and interest will be assessed for late filing of reports, inaccurate

filing of reports, and late payments of monies. Depending on the report and information involved, either the Division of Employer Accounts or the Division of Taxation will assess penalties and interest. Please let us help you avoid penalties and interest by filing accurately, on time, and with full payment. More information about penalties and interest is available on the web sites for the Division of Taxation and the Division of Employer Accounts -or call the general information phone numbers for those Divisions listed.

ALTERNATE FILING METHODS

Electronic Funds Transfer

The Division of Revenue has established procedures to allow the remittance of tax payments electronically through [Electronic Funds Transfer \(EFT\)](#). Many employers find it easier to use this method of payment. This option is open to all employers.

Business taxpayers with prior annual liability of \$20,000 or more are required to use EFT (P.L. 1992, c.140) for all tax payments sent to the Division of Revenue. Employers already filing EFT for the NJ Gross Income Tax (Form NJ-941) should continue using the existing payment codes. Employers filing contributions (Form UC-27) may now also use EFT to remit these payments.

If you would like to use EFT to pay your taxes, contact the EFT Unit at (609) 984-9830 or write to: NJ Division of Revenue, EFT Unit, P.O. Box 191, Trenton, NJ 08646-0191. They will provide you with easy to follow instructions.

By Mail

Make checks payable to the State of New Jersey. Print your NJ Taxpayer Identification Number on your check or money order. Sign and date your check. **DO NOT SEND CASH.** Sign and date Form NJ-927. Forms should be signed by: (1) the individual, if the employer is an individual; (2) the president, treasurer, or other principal officer, if the employer is a corporation; or (3) a responsible and duly authorized member having knowledge of the affairs, if the employer is a partnership or other unincorporated organization.

Change Notices

At the top of Form NJ-927, there is a detachable NJ Reg-C form. Use this form only to change your address or if you stop doing business in New Jersey. Detach this form, complete the section that applies to the change to be made, and mail it separately to the address listed on the form.

No Wages Paid

Forms NJ-927 and WR-30 - All employers must file forms NJ-927 and WR-

30, even though no wages were paid during the quarter. In the boxes requesting wage or payment information enter zero (0). Failure to submit forms NJ-927 and WR-30 timely will result in penalties.

NJ-927 INSTRUCTIONS - Line by Line Instructions

1. Total of All Wages Paid: Subject to Unemployment Insurance, Disability Insurance, Workforce Development and the Health Care Subsidy Fund: For employment as defined in the New Jersey Unemployment Compensation Law, enter the total remuneration paid for services rendered, without deductions. Specific information on wages subject to Unemployment Insurance is available through the Division of Employer Accounts. If you paid no wages, enter zero (0).

The amount of wages entered in Item 1 must equal the "Total Gross Wages" reported on Form WR-30 for the same quarter.

2. Wages Paid in Excess of the Taxable Wage Base: Enter that portion of the wages paid to each employee in this quarter that is more than the Taxable Wage Base for the calendar year. If none, enter zero (0).

Contributions are due on taxable wages you paid each individual employee during the calendar year. Wages you paid the individual employee above the Taxable Wage Base amount are considered "excess wages" and are not subject to contributions.

3. Taxable Wages: UI, WF & HC: Unemployment Insurance, Workforce Development and Health Care Trust Fund. Enter result of Line 1 minus Line 2.

4. Taxable Wages Subject to State Disability Plan: If you have a State Plan (indicated by "S"), this line will always equal Line 3. If you have an approved Private Plan (indicated by "P"), enter zero (0). If you have an approved Combination Plan (indicated by "C"), enter the taxable wages of the employees covered under the State plan only.

5. Total Unemployment Insurance, Workforce Development and Health Care Contributions: Multiply taxable wages (Line 3) by the rate indicated in the box on Line 5 and enter the result.

6. Total Disability Insurance Contributions: Multiply taxable wages (Line 4) by the rate indicated in the box on Line 6 and enter the result.

7. Total GIT Withheld: Employers must withhold Gross Income Tax is required on:

- Wage and salary payments made to an employee by an employer
- Certain payments made through an accident or health insurance plan, unless specifically excluded
- Payment of pension, annuity, and other retirement benefits such as distributions from IRAs, Keogh Plans, SEPs, etc.
- Payment of gambling winnings

Specific information regarding the withholding of tax and the rates for withholdings may be found in the NJ-WT booklet available from the Division of Taxation. Information, including the withholding tables, is also available on the [Division of Taxation's Web site](#).

8. Total Liability: Add Lines 5, 6, and 7. Enter the total on Line 8.

9. Total Payments and Credits: Enter the total of all payments and credits, including electronic fund transfers, made for this quarter.

10. Overpayment Amount: Subtract Line 9 from Line 8. If Line 9 is greater than Line 8, enter overpayment on this line and check credit or refund.

11. Balance Due: If Line 9 is less than Line 8, enter the balance due on this line. This is the amount that you owe for the quarter.

Back of Return

Number of Workers Employed: Enter in the space provided for each different month the number of workers who worked or received compensation during the payroll period that includes the 12th day of the month. If you employed no workers, enter zero (0).

EXCLUDE from the count those workers on pension, those in the Armed Forces, and those on leave of any kind without pay.

Workers Insured Under Private Plans: Enter only the number of workers who are covered by an approved Private Plan for Disability Insurance, included in the 3rd month of number of workers employed. If you have a State Plan for Disability Insurance, enter zero (0).

Schedule of Withholding Liabilities

Lines 1, 2, & 3 - Enter the Gross Income Tax Withholding Liability for each month in the quarter. If zero, enter zero (0).

Line 4 (Total Withheld for Quarter) - Add lines 1, 2, & 3. Enter here and on Line 7 on the front of the form.
