

*Line 50 - Earned Income Tax Credit - continued*  
 process the information and issue a check for your New Jersey earned income tax credit.

**Part-Year Residents.** If you were a New Jersey resident for only part of the taxable year, the amount of your New Jersey earned income tax credit must be prorated based upon the number of months you were a New Jersey resident. For this calculation 15 days or more is a month. Use this prorated figure on Line 50.

**Civil Union Couples.** If you are filing a joint return for New Jersey purposes, and either one or both of you are eligible and file for a Federal earned income credit, you might also be able to receive a New Jersey earned income tax credit. A civil union partner filing a separate return is not eligible for a New Jersey earned income tax credit.

The only way to determine if you are eligible for a New Jersey credit is to prepare a Federal return as if you were married, filing jointly and calculate the amount of the Federal earned income credit, if any, you would have been eligible to receive on a joint Federal return. Once you have determined the amount of the Federal credit you would have received as joint filers, you must use that amount on the Earned Income Tax Credit Worksheet to calculate your New Jersey credit. Be sure to fill in only the second oval below Line 50 indicating you are a civil union couple. You may be asked to provide documentation to substantiate your calculation of the Federal earned income credit you would have been eligible to receive if you had filed a joint Federal return.

**Earned Income Tax Credit Worksheet**  
 (Keep for your records)

1. Enter the amount of your Federal earned income credit from your 2007 Federal Form 1040 or Form 1040A ..... 1. \_\_\_\_\_  
**Fill in the first oval below Line 50 if you asked the IRS to calculate your Federal earned income credit.**  
**Civil union couples, see instructions.**
2. Enter 20% of amount on line 1 here and on Line 50, Form NJ-1040 ..... 2. \_\_\_\_\_  
**Part-year residents, see instructions.**

**UI/WF/SWF; DI Credit (Lines 51 and 52)**

You may take credit for excess unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions and/or disability insurance contributions withheld by two or more employers. For 2007, the maximum employee unemployment insurance/workforce development partnership fund/supplemental workforce fund contribution was \$113.06, and the maximum employee disability insurance contribution was \$133.00. If you had two or more employers and you contributed more than the maximum amount(s), you must enclose a completed Form NJ-2450 with your return to claim the credit.

If any single employer withheld more than the maximum for either UI/WF/SWF (\$113.06) or disability insurance (\$133.00) contributions, enter only the maximum amount for that category on Form NJ-2450. You must contact the employer who withheld contributions in excess of the legal maximum for a refund.

All information on Form NJ-2450 must be substantiated by W-2 statements or the claim will be denied. The amounts of unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions and disability insurance contributions withheld must be reported separately on all W-2 statements. The employer's New Jersey taxpayer identification number **or** approved private plan number must also be shown. See sample W-2 on page 20.

Be careful when completing Form NJ-2450 and check that your W-2 verifies the information you provide. If **all** New Jersey Department of Labor and Workforce Development requirements are not met, your income tax credit must be denied. You must then refile your claim with the Department of Labor and Workforce Development using their Form UC-9A, "Employee's Claim for Refund of Excess Contributions." Once your income tax credit for excess unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions and/or disability insurance contributions has been denied, it can **only** be claimed through the Department of Labor and Workforce Development.

**Line 51 - Excess New Jersey UI/WF/SWF Withheld**

Enter on Line 51 the excess unemployment insurance/workforce development partnership fund/supplemental workforce fund contributions withheld from Line 4 of Form NJ-2450. Enclose Form NJ-2450 with your return.

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