Line 50 - New Jersey Estimated Payments/Credit From 2015 Tax Return - continued

Payments Made Under Another Name or Social Security Number. If you changed your name (marriage, divorce, etc.), and you made estimated tax payments using your former name, enclose a statement explaining all the payments you and/or your spouse made for 2016 and the name(s) and Social Security Number(s) under which you made payments.

If your spouse died during the year and amounts were paid/credited under both your Social Security Numbers, enclose a statement listing the Social Security Numbers and the amounts submitted under each.

Schedule NJK-1, Form NJ-1065. Do not include tax paid on your behalf by partnership(s) on this line. These payments may not be claimed by New Jersey residents as credits on Form NJ-1040 and will be disallowed.

Line 51 - New Jersey Earned Income Tax Credit

The New Jersey earned income tax credit (NJEITC) is available to certain taxpayers who work and have earned income. The credit reduces the amount of tax you owe and may also give you a refund, even if you have no tax liability.

Note: You must file a New Jersey resident return to receive an NJEITC, even if you are not required to file a return because of the amount of your income (see chart on page 6).

New for 2016 For tax year 2016, most residents who are eligible and file for a Federal earned income credit can also receive an NJEITC in the amount equal to 35% of the Federal benefit.

Use Worksheet I above to calculate the amount of your NJEITC for Line 51. If you asked the IRS to calculate your Federal earned income credit, fill in the first oval below Line 51. (Civil union couples, do not fill in this oval. See the instructions below.) The IRS will provide information about Federal earned income credit recipients to the Division of Taxation in October 2017. Allow at least 4–6 weeks for the Division to process the information and issue a check for your NJEITC.

Worksheet I
Earned Income Tax Credit

1. Enter the amount of your Federal earned income credit from your 2016 Federal Form 1040 or Form 1040A .... 1. _________
   Fill in the first oval below Line 51 if you asked the IRS to calculate your Federal earned income credit. Civil union couples, see instructions.
2. Enter 35% of amount on line 1 here and on Line 51, Form NJ-1040 .... 2. _________
   Part-year residents, see instructions.

(Keep for your records)

Part-Year Residents. If you were a New Jersey resident for only part of the tax year, the amount of your NJEITC must be prorated based on the number of months you were a New Jersey resident. For this calculation, 15 days or more is a month. Enter the prorated amount on Line 51.

The Division of Taxation audits returns to make sure taxpayers meet the eligibility requirements for this credit. You may be asked to provide documentation to support your claim.

Civil Union Couples. If you are filing a joint New Jersey return, and one or both of you are eligible and file for a Federal earned income credit, you might also be able to receive an NJEITC. If you are filing separate New Jersey returns, you are not eligible for an NJEITC.

If you file a joint Federal return, use Worksheet I above to calculate the amount of your NJEITC.

If you did *not* file a joint Federal return, 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 you would have been eligible to receive. Use that amount on Worksheet I to calculate your New Jersey credit. Fill in only the second oval below Line 51 indicating you are a civil union couple. You may be asked to provide documentation to support your calculation of the Federal earned income credit.

UI/WF/SWF; DI; FLI Credits (Lines 52–54)

You may take credit for excess unemployment insurance (UI)/workforce development partnership fund (WF)/supplemental workforce fund (SWF) contributions, disability insurance (DI) contributions, and/or family leave insurance (FLI) contributions withheld by two or more employers. The maximum employee contributions were:

- UI/WF/SWF — $138.56
- DI — $65.20
- FLI — $26.08

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 you had only *one* employer, you cannot file Form NJ-2450. If any single employer incorrectly withheld more than the maximum amount(s), you must contact that employer for a refund.

To claim this credit on your NJ-1040, all information on Form NJ-2450 **must** be substantiated by W-2 statements or the claim will be denied. The amounts of UI/WF/SWF contributions, DI contributions, and FLI 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.)

If your income tax credit is denied because **all** New Jersey Department of Labor and Workforce Development requirements are not met, you must refile your claim using their Form UC-9A,

continued

UI/WF/SWF; DI; FLI Credits (Lines 52–54) - continued

"Employee's Claim for Refund of Excess Contributions." Also see the instructions for Form NJ-2450.

Line 52 - Excess New Jersey UI/WF/SWF Withheld

Enter the excess UI/WF/SWF contributions withheld from Line 4 of Form NJ-2450. Enclose Form NJ-2450 with your return.

Line 53 - Excess New Jersey Disability Insurance Withheld

Enter the excess DI contributions withheld from Line 5 of Form NJ-2450. Enclose Form NJ-2450 with your return.

Line 54 - Excess New Jersey Family Leave Insurance Withheld

Enter the excess FLI contributions withheld from Line 6 of Form NJ-2450. Enclose Form NJ-2450 with your return.

Line 55 - Total Payments and Credits

Add Lines 48 through 54 and enter the total on Line 55.

Amount You Owe or Overpayment (Lines 56 and 57)

Compare Lines 55 and 47.

- If Line 55 is less than Line 47, you have a balance due. Complete Line 56.
- If Line 55 is more than Line 47, you have an overpayment. Complete Line 57.

Line 56 - Amount You Owe

Subtract Line 55 from Line 47 and enter the result on Line 56.

If you have a balance due, you may make a donation on Lines 59, 60, 61, 62, 63, and/or 64 by adding that amount to your payment.

You may pay your 2016 New Jersey taxes by check or money order, electronic check (e-check), or credit card (Visa, American Express, MasterCard, or Discover). See "How to Pay" on page 11. Fill in the oval below Line 56 if you are paying by e-check or credit card.

Note: If the amount on Line 56 is more than $400, you may want to increase your estimated payments or contact your employer for Form NJ-W4 to increase your withholdings.

Line 57 - Amount of Overpayment

Subtract Line 47 from Line 55 and enter the result on Line 57.

Line 58 - Credit to Your 2017 Tax

Enter the amount of your overpayment that you want to credit to your 2017 tax liability.

Contributions (Lines 59–64)

Whether you have an overpayment or a balance due, you may make a donation to any of the following funds:

- Endangered Wildlife Fund
- Children's Trust Fund
- Vietnam Veterans' Memorial Fund
- Breast Cancer Research Fund,
- *U.S.S. New Jersey* Educational Museum Fund.

You may also make a donation to one of the following funds on Line 64:

- Drug Abuse Education Fund (**01**)
- Korean Veterans' Memorial Fund (**02**)
- Organ and Tissue Donor Awareness Education Fund (**03**)
- NJ-AIDS Services Fund (**04**)
- Literacy Volunteers of America – New Jersey Fund (**05**)
- New Jersey Prostate Cancer Research Fund (**06**)
- World Trade Center Scholarship Fund (**07**)
- New Jersey Veterans Haven Support Fund (**08**)
- Community Food Pantry Fund (**09**)
- Cat and Dog Spay/Neuter Fund (**10**)
- New Jersey Lung Cancer Research Fund (**11**)
- Boys and Girls Clubs in New Jersey Fund (**12**)
- NJ National Guard State Family Readiness Council Fund (**13**)
- American Red Cross – NJ Fund (**14**)
- Girl Scouts Councils in New Jersey Fund (**15**)
- Homeless Veterans Grant Fund (**16**)
- Leukemia & Lymphoma Society – New Jersey Fund (**17**)
- Northern New Jersey Veterans Memorial Cemetery Development Fund (**18**)
- New Jersey Farm to School and School Garden Fund (**19**)
- Local Library Support Fund (**20**)
- ALS Association Support Fund (**21**)

New for 2016

- Fund for the Support of New Jersey Nonprofit Veterans Organizations (**22**).

For more information, see page 4.