

**INSTRUCTIONS FOR OBTAINING
A CREDIT FOR EXCESS UI/HC/WD AND DISABILITY DEDUCTIONS**

In order to claim the credit, Form NJ-2450, Employee's Claim for Credit for Excess UI/HC/WD (Unemployment Insurance/Health Care Subsidy Fund/Workforce Development Partnership Fund) and Disability Contributions, must be enclosed with the NJ-1040 return. If this form is not enclosed with the NJ-1040 and if the required information from the W-2 forms is not available to substantiate the claim, the claim for credit will be denied. The Law prohibits the processing of claims submitted later than two years after the calendar year in which wages were paid.

If a joint NJ-1040 return is filed and both spouses have excess contributions withheld by two or more employers, each spouse must file their own claim form along with the NJ-1040 return.

If any single employer withholds more than the maximum for either UI/HC/WD or disability insurance contributions, you are to enter only the maximum on the claim form. Any amounts over the maximum were incorrectly withheld and must be refunded by that particular employer. Refunds of overwithholdings of contributions by an individual employer are the responsibility of that employer and are not subject to be claimed as a credit on your Gross Income Tax Return.

If additional space is required due to the number of employers, enclose a list with the required information as on the NJ-2450 form. If this rider is incomplete or not enclosed with the claim, the claim for credit will be denied.

After lines 1A through 1G are completed, complete all necessary calculations from Lines 2 through 5. Carry the amounts on Line 4 and/or 5 to the specified lines on Page 2 of the NJ-1040 return.

If you are notified that your claim has been rejected by the Division of Taxation for lack of information or any other reason, you must refile your claim for refund of excess UI/HC/WD or disability insurance withholdings with the Department of Labor on Form UC-9A, "Employees Claim for Refund of Excess Contributions". **Once your claim has been rejected by the Division of Taxation, it cannot be reinstated.**