NJ-2450

EMPLOYEE'S CLAIM FOR CREDIT
FOR EXCESS UI/WF/SWF AND DISABILITY INSURANCE CONTRIBUTIONS
FOR CALENDAR YEAR 2009

Claimant Social Security No.	Name:
Note on Joint NJ-1040 Return: Each spouse/CU partner must file a separate form when claiming a refund for excess contributions.	Address:
	City, State, Zip Code:

To establish a right to this credit, claimants are required to complete the items below (information is to be transcribed from W-2 forms enclosed with your New Jersey State Income Tax return). Any items not substantiated by a W-2 or any information that is incomplete will cause the claim to be rejected. The amount withheld for the Unemployment Insurance/Workforce Development/Supplemental Workforce Funds and the amount of disability insurance withheld must be reported separately on all W-2 statements.

TAKE ALL INFORMATION FROM YOUR W-2 FORMS. If the amount deducted by any one employer exceeds the maximum for either UI/WF/SWF or disability insurance, insert the maximum in the appropriate Column(s) and contact that employer for a refund of the balance of the deduction.	**COLUMN A** UI/WF/SWF DEDUCTED	**COLUMN B** DISABILITY INSURANCE DEDUCTED
1A. Employer's Name: Fed. Emp. I.D. #: Private Plan #: Wages:		
B. Employer's Name: Fed. Emp. I.D. #: Private Plan #: Wages:		
C. Employer's Name: Fed. Emp. I.D. #: Private Plan #: Wages:		
D. Employer's Name: Fed. Emp. I.D. #: Private Plan #: Wages:		
E. Employer's Name: Fed. Emp. I.D. #: Private Plan #: Wages:		
F. Employer's Name: Fed. Emp. I.D. #: Private Plan #: Wages:		
G. *If additional space is required, enclose a rider and enter the total on this line		
2. Total Deducted: Add Lines 1A through 1G. Enter here.		
3. Correct UI/WF/SWF and/or Disability Insurance Deductions.	122.82	144.50
4. Deduct Line 3 Col. A from Line 2 Col. A. Enter on Page 3, Line 51 of the NJ-1040.		■
5. Deduct Line 3 Col. B from Line 2 Col. B. Enter on Page 3, Line 52 of the NJ-1040.	■	

I hereby apply for a credit for worker contributions deducted in excess of $122.82 for N.J. UI/WF/SWF and in excess of $144.50 for N.J. Disability Insurance by reason of having received wages from two or more employers during the above calendar year and hereby submit the following statement of wages and deductions.

Claimant's Signature: _____ Date: _____

INSTRUCTIONS FOR OBTAINING
A CREDIT FOR EXCESS UI/WF/SWF AND DISABILITY CONTRIBUTIONS

In order to claim the credit, Form NJ-2450, Employee's Claim for Credit for Excess UI/WF/SWF (Unemployment Insurance/Workforce Development Partnership Fund/Supplemental Workforce Fund) and Disability Insurance 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/CU couple have excess contributions withheld by two or more employers, each spouse/CU partner must file their own claim form along with the NJ-1040 return.

If any single employer withholds more than the maximum for either UI/WF/SWF 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 3 of the NJ-1040 return.

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