



STATE OF NEW JERSEY

EARNED INCOME TAX CREDIT NOTIFICATION

With the passage of Senate Bill 753, Public Law 2005, Chapter 210, all public and private employers of New Jersey are required to give written notification to potentially eligible employees of the availability of both the federal and New Jersey earned income tax credits when the employer gives the employee the statement of wages and tax withholding (Form W-2). This notification is to be distributed between January 1 and February 15 of each year to coincide with the employer's distribution of the wage and tax withholding statement

If it will assist you with employee notification, below is the language used by The New Jersey Department of Treasury in the "Statement Regarding Eligibility for Federal and New Jersey Earned Income Tax Credits That Employers Must Provide to Employees". You can either create your own statement to your employees or feel free to duplicate this form and distribute as appropriate.

NJ Earned Income Tax Credit (NJEITC):

"The New Jersey Earned Income Tax Credit (NJEITC) is a credit for certain residents who work and have earned income. The credit reduces the amount of New Jersey tax you owe and may also give you a refund, even if you are not required to pay income tax to New Jersey.

Most residents who are eligible and file for a Federal earned income tax credit can also receive the NJEITC. There are several criteria which must be met to qualify for the Federal earned income tax credit. See the information below on how to contact the Internal Revenue Service to find out if you are eligible for the Federal earned income tax credit. Note: You don't qualify for the NJEITC if you and your spouse/civil union partner file separate income tax returns.

The amount of your NJEITC is a percentage of your Federal earned income tax credit.

To receive the NJEITC, you must file a New Jersey resident income tax return. This is true even if you are not required to file a tax return because your income is below New Jersey's minimum filing threshold.

For more information about the NJEITC:

- Visit the Division of Taxation's Web site at: www.state.nj.us/treasury/taxation
- Listen to recorded information or order forms by calling the Division's Automated Tax Information System from a Touch-tone phone: 1-800-323-4400 (within NJ, NY, PA, DE, MD) or 609-826-4400
- Call the New Jersey Division of Taxation at 609-292-6400.

Federal Earned Income Tax Credit:

For more information about the Federal earned income tax credit, visit: www.irs.gov/individuals or call the IRS at 1-800-829-1040."

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