

Line 62 – Wounded Warrior Caregivers Credit

You are eligible for this credit if you provided care for a relative who is a qualifying armed services member and your gross income was \$100,000 or less (married, filing joint; head of household; qualifying widow(er)) or \$50,000 or less (single; married, filing separate).

A relative is a:

Spouse	Grandparent	Nephew
Parent	Grandchild	Niece
Child	Aunt	Great-grandparent
Brother	Uncle	Great-grandchild
Sister	First Cousin	

The above relationships by marriage (e.g., stepchild, mother-in-law, etc.)

A **qualifying armed services member** is a person who:

- Was honorably discharged or released under honorable circumstances by the last day of the tax year; and
- Has a disability arising from active U.S. military service in any war or conflict on or after September 11, 2001; and
- Has either a 100% disability rating or receives individual unemployability benefits (one disability of at least 60% or two disabilities with a combined rating of at least 70% and one of those is at least 40%); and
- Lived with you in New Jersey for at least six months of the tax year.

Complete Schedule NJ-WWC to calculate the credit, and enter the amount on line 62. If two or more people care for the same

person, the credit is apportioned based on the share of total care expenses for the year.

Part-Year Residents. You must use your income for the entire year when determining your eligibility.

Enclose document Enclose a copy of your caregiver approval letter the first time you claim the credit. You may be required to submit additional documentation to verify your eligibility.

Line 63 – Pass-Through Business Alternative Income Tax Credit

Enter your share of tax from Schedule NJ-BUS-1, Part II, line 5; Schedule NJ-BUS-1, Part III, line 5; or from Schedule NJK-1 received from an estate or trust.

Enclose document Enclose Schedule NJ-BUS-1 and a copy of your Schedule PTE-K-1, Schedule NJK-1 from an estate or trust, NJK-1 from a partnership, and NJ-K-1 from an S corporation with your return.

Line 64 – Child and Dependent Care Credit

The Child and Dependent Care Credit is available to certain taxpayers who have earned income and paid someone to care for a qualifying person so they can work or look for work.

Use Worksheet J below to calculate the amount of your credit.

Civil Union Couples. If you are filing a joint New Jersey return and one or both of you are allowed a federal credit for child and

Worksheet J																						
Child and Dependent Care Credit																						
1. Enter your federal credit for child and dependent care expenses.....1.	_____																					
2. Enter your taxable income from line 42, NJ-1040. If blank, enter zero.....2.	_____																					
3. Enter the percentage below based on the amount on line 2.																						
<table border="0" style="width: 100%;"> <tr> <td style="width: 40%;">If line 2 is</td> <td style="width: 40%;"></td> <td style="width: 20%; text-align: right;">Enter %</td> </tr> <tr> <td>\$30,000 or less</td> <td></td> <td style="text-align: right;">50%</td> </tr> <tr> <td>Over \$30,000</td> <td>but not over \$60,000</td> <td style="text-align: right;">40%</td> </tr> <tr> <td>Over \$60,000</td> <td>but not over \$90,000</td> <td style="text-align: right;">30%</td> </tr> <tr> <td>Over \$90,000</td> <td>but not over \$120,000</td> <td style="text-align: right;">20%</td> </tr> <tr> <td>Over \$120,000</td> <td>but not over \$150,000</td> <td style="text-align: right;">10%</td> </tr> <tr> <td>Over \$150,000</td> <td>not eligible</td> <td style="text-align: right;">3. _____%</td> </tr> </table>	If line 2 is		Enter %	\$30,000 or less		50%	Over \$30,000	but not over \$60,000	40%	Over \$60,000	but not over \$90,000	30%	Over \$90,000	but not over \$120,000	20%	Over \$120,000	but not over \$150,000	10%	Over \$150,000	not eligible	3. _____%	
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4. Multiply line 1 by the percentage on line 3. Also enter this amount on line 64, NJ-1040. Part-year residents see page 44.....4.	_____																					
(Keep for your records)																						