

## Schedule NJ-COJ

### Credit for Income or Wage Taxes Paid to Other Jurisdiction

## 2019

1.	Income properly taxed by <b>both</b> New Jersey and other jurisdiction. (Instructions page 31) Jurisdiction Name: _____ Do not combine the same income taxed by more than one jurisdiction. (The amount on line 1 <b>cannot exceed</b> the amount on line 2.)	1.	
2.	Income subject to tax by New Jersey (From line 29, NJ-1040)	2.	
3.	Maximum allowable credit percentage. Divide line 1 by line 2. (Instructions page 32)	3.	%

See page 23 to determine if you are eligible for a property tax benefit. <b>If you are not eligible, only complete column B.</b>	Column A	Column B
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4.	Taxable Income (From line 37, Form NJ-1040)	4.		4.	
5.	<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 90%;">                     Enter in box 5a the amount from Worksheet H, line 1. (Instructions page 29)                       Property Tax Deduction. Enter the amount from Worksheet H, line 2. (Instructions page 29)                 </div> <div style="width: 5%; text-align: center; border: 1px solid black; padding: 2px;">5a.</div> </div>	5.		5.	- 0 -
6.	New Jersey Taxable Income (Subtract line 5 from line 4)	6.		6.	
7.	Tax on line 6 amount (From Tax Table or Tax Rate Schedules)	7.		7.	
8.	Allowable Credit (Multiply line 7 by line 3)	8.		8.	
9.	<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 90%;">                     Credit for Taxes Paid to Other Jurisdiction. Enter in box 9a the income or wage tax paid to other jurisdiction. (Instructions page 33)   <b>Credit Allowed.</b> Enter the lesser of line 8 or box 9a. This amount cannot exceed your New Jersey tax on line 41.                 </div> <div style="width: 5%; text-align: center; border: 1px solid black; padding: 2px;">9a.</div> </div>	9.		9.	

If you are **not eligible** for a property tax benefit, enter the amount from line 9, column B on line 42, Form NJ-1040. Make no entry on lines 39 or 55, Form NJ-1040.

If you are **eligible** for a property tax benefit, you must complete Worksheet I on page 34 to determine whether you receive a greater benefit by claiming a Property Tax Deduction or taking the Property Tax Credit.

**Keep a copy of this schedule for your records**