

## 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.	<table border="1" style="float: right; margin-left: 10px;"> <tr> <td style="width: 30px; text-align: center;">5a.</td> <td style="width: 100px;"></td> </tr> </table> 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)	5a.		5.		5.	- 0 -
5a.							
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.	<table border="1" style="float: right; margin-left: 10px;"> <tr> <td style="width: 30px; text-align: center;">9a.</td> <td style="width: 100px;"></td> </tr> </table> 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.	9a.		9.		9.	
9a.							

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