

Name(s) as shown on Form NJ-1040	Social Security Number
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Schedule NJ-COJ

Credit for Income or Wage Taxes Paid to Other Jurisdiction

2020

1.	Income properly taxed by both New Jersey and other jurisdiction. (Instructions page 30) Jurisdiction Name: _____ Do not combine the same income taxed by more than one jurisdiction. (The amount on line 1 cannot exceed 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. If you are not eligible, only complete column B.		Column A	Column B
4.	Taxable Income (From line 38, Form NJ-1040)	4.	4.
5.	Enter in box 5a the amount from Worksheet H, line 1. (Instructions page 27) Property Tax Deduction. Enter the amount from Worksheet H, line 2. (Instructions page 27)	5a.	- 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.	Credit for Taxes Paid to Other Jurisdiction. Enter in box 9a the income or wage tax paid to other jurisdiction. (Instructions page 33) Credit Allowed. Enter the lesser of line 8 or box 9a. This amount cannot exceed your New Jersey tax on line 42.	9a.	9.
<p>If you are not eligible for a property tax benefit, enter the amount from line 9, column B on line 43, Form NJ-1040. Make no entry on lines 40 or 56, Form NJ-1040.</p> <p>If you are eligible for a property tax benefit, you must complete Worksheet I on page 32 to determine whether you receive a greater benefit by claiming a Property Tax Deduction or taking the Property Tax Credit.</p>			

Keep a copy of this schedule for your records