

**Schedule NJ-COJ**  
(Previously Schedule A)

Credit for Income or Wage  
Taxes Paid to Other Jurisdiction

**2018**

1.	Income properly taxed by <b>both</b> New Jersey and other jurisdiction. (Instructions page 33) 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 35)	3.	%

See page 26 to determine if you are eligible for a property tax benefit. <b>If you are not eligible, only complete Column B.</b>	<b>Column A</b>	<b>Column B</b>
--	-----------------	-----------------

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 30)             Property Tax Deduction. Enter the amount from Worksheet H, line 2. (Instructions page 30)         </div> <div style="width: 5%; text-align: center;">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 35)   <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;">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 54, 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**