

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

2024

1.	Income properly taxed by both New Jersey and other jurisdiction. (Instructions page 32) 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 33)	3.	%

See page 25 to determine if you are eligible for a property tax benefit. If you are not eligible, only complete column B.	Column A	Column B
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4.	Taxable Income (From line 39, Form NJ-1040)	4.		4.	
5.	Enter in box 5a the amount from Worksheet H, line 1. (Instructions page 30)	5a.		5.	
	Property Tax Deduction. Enter the amount from Worksheet H, line 2. (Instructions page 30)			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.	Credit for Taxes Paid to Other Jurisdiction. Enter in box 9a the income or wage tax paid to other jurisdiction. (Instructions page 34)	9a.		9.	
	Credit Allowed. Enter the lesser of line 8 or box 9a. This amount cannot exceed your New Jersey tax on line 43.			9.	

If you are **not eligible** for a property tax benefit, enter the amount from line 9, column B on line 44, Form NJ-1040. Make no entry on lines 41 or 56, 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