

**Schedule NJ-COJ****Credit for Income or Wage  
Taxes Paid to Other Jurisdiction****2023**

1.	Income properly taxed by <b>both</b> 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 <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 33)		3.	%
See page 25 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 39, Form NJ-1040)		4.	
5.	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)	5a.	5.	- 0 -
6.	New Jersey Taxable Income (Subtract line 5 from line 4)		6.	
7.	Tax on line 6 amount (From Tax Table or Tax Rate Schedules)		7.	
8.	Allowable Credit (Multiply line 7 by line 3)		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)  <b>Credit Allowed.</b> Enter the lesser of line 8 or box 9a. This amount cannot exceed your New Jersey tax on line 43.	9a.	9.	
<p>If you are <b>not eligible</b> 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.</p> <p>If you are <b>eligible</b> 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.</p>				

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