

Schedule NJ-COJ
(Previously Schedule A)

Credit for Income or Wage
Taxes Paid to Other Jurisdiction

2018

1.	Income properly taxed by both 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 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 35)	3.	%

See page 26 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 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) Credit Allowed. 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

Name(s) as shown on Form NJ-1040

Social Security Number

Schedule NJ-BUS-1
(Form NJ-1040)New Jersey Gross Income Tax
Business Income Summary Schedule**2018**

Part I Net Profits From Business		List the net profit (loss) from business(es). See Instructions.	
	Business Name	Social Security Number/ Federal EIN	Profit or (Loss)
1.			
2.			
3.			
4.	Net Profit or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 18, NJ-1040. If loss, make no entry on Line 18.)		4.

Part II Distributive Share of Partnership Income		List the distributive share of income (loss) from partnership(s). See instructions.	
	Partnership Name	Federal EIN	Share of Partnership Income or (Loss)
1.			
2.			
3.			
4.	Distributive Share of Partnership Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 21, NJ-1040. If loss, make no entry on Line 21.)		4.

Part III Net Pro Rata Share of S Corporation Income		List the pro rata share of income (usable loss) from S corporation(s). See instructions.	
	S Corporation Name	Federal EIN	Pro Rata Share of S Corporation Income or (Usable Loss)
1.			
2.			
3.			
4.	Net Pro Rata Share of S Corporation Income or (Usable Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 22, NJ-1040. If loss, make no entry on Line 22.)		4.

Part IV Net Gains or Income From Rents, Royalties, Patents, and Copyrights		List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights. See instructions. Type of Property: 1 – Rental real estate 2 – Royalties 3 – Patents 4 – Copyrights		
	Source of Income or Loss. If rental real estate, enter physical address of property.	Social Security Number/ Federal EIN	Type – Enter number from list above	Income or (Loss)
1.				
2.				
3.				
4.	Net Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 23, NJ-1040. If loss, make no entry on Line 23.)			4.

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Name(s) as shown on Form NJ-1040	Social Security Number
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Schedule NJ-BUS-2 New Jersey Gross Income Tax **2018**
(Form NJ-1040) Alternative Business Calculation Adjustment

PART I Income (Loss)		Column A			Column B		
		Reportable Regular Business Income			Alternative Business Income (Loss)		
1.	Net Profits From Business	1a.			1b.		
2.	Distributive Share of Partnership Income	2a.			2b.		
3.	Net Pro Rata Share of S Corporation Income	3a.			3b.		
4.	Net Gain or Income From Rents, Royalties, Patents, and Copyrights	4a.			4b.		
5.	Loss Carryforward From Tax Year 2017				5b.	()
6.	Totals	6a.			6b.		
PART II Adjustment Calculation							
7.	Total Regular Business Income	7.					
8.	Total Alternative Business Income/(Loss). (If loss, enter zero)	8.					
9.	Business Increment (Line 7 minus Line 8)	9.					
10.	Adjustment Percentage	10.		0.50			
11.	Alternative Business Calculation Adjustment (Line 9 x 0.50)	11.					
PART III Loss Carryforward to Tax Year 2019							
12.	Loss Carryforward to Tax Year 2019				12.	()

Instructions

- Line 1a. Enter the amount from Line 18 of Form NJ-1040.
- Line 1b. Enter the amount from Part I, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 2a. Enter the amount from Line 21 of Form NJ-1040.
- Line 2b. Enter the amount from Part II, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 3a. Enter the amount from Line 22 of Form NJ-1040.
- Line 3b. Enter the amount from Part III, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 4a. Enter the amount from Line 23 of Form NJ-1040.
- Line 4b. Enter the amount from Part IV, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 5b. Enter the amount from Line 12 of your 2017 Schedule NJ-BUS-2 (Form NJ-1040).
- Line 6a. Enter the total of Lines 1a through 4a.
- Line 6b. Enter the total of Lines 1b through 5b, netting gains with losses.
- Line 7. Enter the amount from Line 6a of this schedule.
- Line 8. Enter the amount from Line 6b of this schedule. If loss, enter zero here.
- Line 9. Subtract Line 8 from Line 7. If the result is zero, enter zero on Line 11 and continue with Line 12.
- Line 10. The adjustment percentage for Tax Year 2018 is 50% (0.50).
- Line 11. Multiply the amount on Line 9 by 50% (0.50). Enter here and on Line 35 of Form NJ-1040.
- Line 12. If the amount on Line 6b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.

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

Wounded Warrior Caregivers Credit

2018

Did you provide care for a relative who was a qualifying armed services member (see instructions)? Yes No

If **"Yes,"** enter the name and Social Security number of the qualifying service member.

Last Name, First Name, Initial

Social Security number

If **"No,"** you are not eligible for a Wounded Warrior Caregivers Credit. Make no entry on Line 60, NJ-1040.

1. Enter the federal disability compensation of the armed services member	1.		
2. Maximum credit allowed	2.	675	00
3. Enter the lesser of Line 1 or Line 2.....	3.		
4. Were you the only caregiver for this service member during the tax year? <input type="radio"/> Yes <input type="radio"/> No If "No," enter your share (percentage) of the total care expenses for the year.	4.		%
5. If you answered "Yes" at Line 4, enter the amount from Line 3 here and on Line 60, NJ-1040. If you answered "No" at Line 4, multiply the amount on Line 3 by the percentage on Line 4. Enter the result here and on Line 60, NJ-1040	5.		

Keep a copy of this schedule for your records

What is Use Tax?

Use Tax is due when taxable goods and services are purchased and New Jersey Sales Tax is either not collected or is collected at a rate less than 6.625%. The Use Tax is due when such goods, or the goods on which taxable services are performed, come into New Jersey. If Sales Tax was paid to another state, the Use Tax is only due if the tax was paid at a rate less than 6.625%, based on the difference. For example, if you paid 6% sales tax in another state, you owe 0.625% Use Tax to New Jersey.

Examples of Transactions Subject to Use Tax Are:

1. An item (e.g., furniture) is purchased out of state and brought into New Jersey, and no sales tax was collected. (Purchase was made in a state that does not impose a sales tax.) Use Tax at the rate of 6.625% is due to New Jersey.
2. A watch is repaired by a jeweler out of state and brought into New Jersey. State Sales Tax was collected at a rate of 5%; the difference (1.625% of the cost of repair) is due to New Jersey as Use Tax.

3. Some mail-order and internet companies are not registered to collect New Jersey Sales Tax. When you purchase goods and services through the mail or on the internet and those goods or services are subject to New Jersey Sales Tax, use tax is due on the amount of the sale if New Jersey Sales Tax was not paid.

How to Remit Use Tax

Individuals. Individual taxpayers report and remit Use Tax by either completing and filing the Use Tax return (Form ST-18, below) within 20 days after property is brought into New Jersey; or by reporting any Use Tax due on their resident Income Tax return (Line 50, Form NJ-1040).

Businesses. Every entity registered in New Jersey that files monthly and/or quarterly Sales and Use Tax returns with New Jersey reports and remits Use Tax on Forms ST-50 and ST-51. Certain nonseller businesses, if qualified, are authorized to report and remit Use Tax on the Annual Business Use Tax Return (Form ST-18B).

Form ST-18		State of New Jersey	For official use only
Use Tax (11-18)		Division of Taxation	
Purchaser's Name and Address _____ _____		Seller's Name and Address _____ _____	
Social Security or Federal Identification Number _____		Attach rider if necessary	
Taxable Item(s) Purchased	Possession Date	Price Paid	
a) _____/_____	_____	\$ _____	1. Amount of purchase \$ _____
b) _____/_____	_____	_____	2. Use Tax (Line 1 x .06625) _____
c) _____/_____	_____	_____	3. Credit, if any, for tax paid in jurisdiction of purchase (See instruction for Line 3) _____
(If more taxable items were purchased, attach rider)		(Carry total to Line 1)	4. Amount due (Line 2 minus Line 3) _____

I certify that all the information given is correct _____
Signature Date

INSTRUCTIONS/WORKSHEET FOR COMPLETING USE TAX RETURN (Form ST-18)

- LINE 1 – Enter the total amount of all purchases subject to the Use Tax.
 LINE 2 – Multiply Line 1 by 6.625% (.06625) and enter the amount of Use Tax.
 LINE 3 – Enter credit for sales tax previously paid ONLY on purchases where items or services were received outside of New Jersey.
- A. TAX PAID TO ANOTHER STATE EQUAL OR HIGHER – If you paid sales tax on the purchase at the current New Jersey rate of 6.625% or a higher rate to another state or jurisdiction and did not take delivery in New Jersey, no Use Tax is due New Jersey. No credit will be given for such payments on items or services delivered into New Jersey or for taxes paid in foreign countries.
 - B. TAX PAID TO ANOTHER STATE LESS THAN 6.625% – If you paid sales tax on the purchase at less than the current New Jersey rate of 6.625% and did not take delivery in New Jersey, Use Tax is due New Jersey in the amount of any difference.
- LINE 4 – Subtract Line 3 from Line 2 and enter result on Line 4. Make payment to: State of New Jersey-Use Tax.

Mail this form with your payment to: State of New Jersey-Division of Taxation, Revenue Processing Center, Use Tax, PO Box 999, Trenton, NJ 08646-0999. (KEEP A COPY FOR YOUR RECORDS)
 For information regarding the ST-18 and its completion, contact: NJ Division of Taxation, Customer Service Center at (609) 292-6400.

PRIVACY ACT NOTIFICATION

The Tax Reform Act of 1976, P.L. 94-455, modified at 42USC 405(c)(2)(c)(i), authorizes the use of Social Security numbers in the administration of a tax law. The Division will use the number for tax account identification and tax administration and collection purposes.

* Complete and Return Remittance with Payment *

Name(s) as shown on Form NJ-1040

Social Security Number

Form NJ-2450Employee's Claim for Credit For Excess UI/WF/SWF,
Disability Insurance, and/or Family Leave
Insurance Contributions for Calendar Year 2018**2018**

To claim this credit, you must complete the items below using the information from your W-2 forms. Enclose this form and the W-2s with your New Jersey State Income Tax return. Any items not substantiated by a W-2 or any information that is incomplete will cause the claim to be rejected. The amount withheld for unemployment insurance/workforce development partnership fund/supplemental workforce fund, disability insurance, and family leave insurance must be reported separately on all W-2 statements.

Note on Joint NJ-1040 Return: Each spouse/CU partner must file a separate Form NJ-2450 when claiming a refund for excess contributions.

Claimant Name: _____ Claimant SSN: _____

Address: _____

City: _____ State: _____ Zip Code: _____

TAKE ALL INFORMATION FROM YOUR W-2 FORMS. If the amount deducted by any one employer exceeds the maximum for either UI/WF/SWF, disability insurance, or family leave insurance, enter the maximum in the appropriate Column(s) and contact that employer for a refund of the balance of the deduction.		COLUMN A UI/WF/SWF DEDUCTED	COLUMN B DISABILITY INSURANCE DEDUCTED	COLUMN C FAMILY LEAVE INSURANCE DEDUCTED
1A.	Employer's Name: Fed. Emp. I.D.#: Private Plan#: Wages:			
B.	Employer's Name: Fed. Emp. I.D.#: Private Plan#: Wages:			
C.	Employer's Name: Fed. Emp. I.D.#: Private Plan#: Wages:			
D.	Employer's Name: Fed. Emp. I.D.#: Private Plan#: Wages:			
E.	Employer's Name: Fed. Emp. I.D.#: Private Plan#: Wages:			
F.	*If additional space is required, enclose a rider and enter the total on this line.			
2.	Total Deducted: Add Lines 1A through 1F. Enter here.			
3.	Correct UI/WF/SWF, Disability Insurance, and/or Family Leave Deductions.	143.23	64.03	30.33
4.	Subtract Line 3 Col. A from Line 2 Col. A. Enter on Line 57 of the NJ-1040.			
5.	Subtract Line 3 Col. B from Line 2 Col. B. Enter on Line 58 of the NJ-1040.			
6.	Subtract Line 3 Col. C from Line 2 Col. C. Enter on Line 59 of the NJ-1040.			

I hereby apply for a credit for worker contributions deducted in excess of \$143.23 for N.J. UI/WF/SWF and/or in excess of \$64.03 for NJ Disability Insurance and/or in excess of \$30.33 for NJ Family Leave Insurance deductions by reason of having received wages from two or more employers during the above calendar year and hereby submit the following statement of wages and deductions.

Claimant's Signature: _____ Date: _____

Instructions for obtaining a credit for excess UI/WF/SWF, Disability Insurance, and/or Family Leave Insurance Contributions

To claim the credit, you must enclose Form NJ-2450 with your NJ-1040 return. If this form is not enclosed with the NJ-1040, or if the required information from the W-2 forms is not available to substantiate the claim, the credit will be denied. The law prohibits the processing of claims submitted later than two years after the calendar year in which wages were paid.

If a joint NJ-1040 return is filed and both spouses/CU couple have excess contributions withheld by two or more employers, each spouse/CU partner must file his or her own claim form along with the NJ-1040 return.

If any single employer withholds more than the maximum for either UI/WF/SWF, disability insurance, and/or family leave insurance contributions, enter only the maximum on the claim form. Any amounts over the maximum were withheld in error and must be refunded by that particular employer. Refunds of overwithholdings of contributions by an individual employer are the responsibility of that employer and cannot be claimed as a credit on your Income Tax return.

If additional space is required due to the number of employers, enclose a list with the required information as on the NJ-2450 form. If this list is incomplete or is not enclosed with the claim, the credit will be denied.

After lines 1A through 1F are completed, complete all necessary calculations from Lines 2 through 6. Carry the amounts on Line 4, 5, and/or 6 to the specified lines on the NJ-1040 return.

If you are notified that your claim has been denied by the Division of Taxation for any reason, you must refile your claim for refund of excess UI/WF/SWF, disability insurance, or family leave insurance contributions with the Department of Labor and Workforce Development on Form UC-9A, "Employees Claim for Refund of Excess Contributions." Once your claim has been denied by the Division of Taxation, it cannot be reinstated.