

Samaritan™

MINISTRIES

Samaritan members who are residents of the State of New Jersey

This is a reminder regarding The New Jersey Health Insurance Market Preservation Act, a recently enacted law which requires New Jersey residents to maintain health insurance—and the special provision for members of sharing ministries, such as Samaritan Ministries.

This law requires residents of the State of New Jersey to have minimum essential health coverage (MEC) throughout 2020 or qualify for an exemption of coverage. Failure to have health coverage or qualify for an exemption will result in a Shared Responsibility Payment (SRP).

If you are filing 2020 taxes for the State of New Jersey, you will need to complete **Schedule NJ-HCC** to claim your exemption as a member of a health care sharing ministry. To do so, follow the instructions below. For your convenience, we have also included samples of the tax forms you will be required to complete.

Complete the NJ Insurance Mandate Coverage Exemption Application to obtain an exemption number.

1. Go to nj.gov/treasury/njhealthinsurancemandate/exemptions.shtml
2. In the first paragraph, select “NJ Insurance Mandate Coverage Exemption Application.” From here, check the “Health Care Sharing” box and click “Continue.”
3. Enter the dates in which you were a member (January 1–December 31 if a member all year), then fill in the requested information for yourself, your spouse, and any dependents. Once completed, press “Continue” at the bottom of the page.
4. Enter “Samaritan Ministries International” as the name of your Health Care Sharing Ministry.
5. Check each of the boxes since all of these statements apply to Samaritan, then click “Submit”.
6. An acknowledgement box with red text will appear. Check that box and click “Continue”.
7. Certify that all the information you provided is correct by checking the box at the bottom of the page, then click “Submit”.
8. At the bottom of the page, your unique exemption number—which will be used when completing Schedule NJ-HCC—will be listed. **Be sure to retain this exemption number for your records**, as you will need to claim the exemption using the unique exemption number for each person who meets the criteria of that exemption.

Complete Form NJ-1040.

1. For **question 14**: Because Samaritan Ministries is not health insurance, most members will fill in the square that says “No Health Insurance”.
2. For **question 53**: If you were a Samaritan member for the entirety of 2020 and claim your exemption, you should not have a Shared Responsibility Payment. If so, enter \$0.00 here.

Complete Schedule NJ-HCC.

1. If you were a Samaritan member for any portion of 2020, answer “No” in Part I and continue to Part II.
2. In Part II, enter the exemption number you recorded earlier from the exemption application. You will need to claim exemption using the unique exemption number for each person who meets the criteria of that exemption. Mark the boxes to indicate which months you were a member of Samaritan Ministries.
3. If you have more dependents than space allows for on Schedule NJ-HCC, print or make a copy of this form. At the top of the copy, remember to enter your last and first name(s) and middle initial(s) and social security number(s), as listed on Form NJ 1040, and then continue by listing your remaining dependents.

If you have general questions regarding health care sharing ministries and taxes, please contact us at taxquestion@samaritanministries.org. For more specific tax questions, please consult your tax adviser.



2020 NJ-1040

New Jersey Resident Income Tax Return

5R

Affix preprinted label below ONLY if the information is correct.

For Privacy Act Notification, See Instructions	Your Social Security Number (required)		Last Name, First Name, Initial (Joint Filers enter first name and middle initial of each. Enter spouse's/CU partner's last name ONLY if different.)			
	1 2 3 4 5 6 7 8 9		Anyone, John O. and Julie A.			
	Spouse's/CU Partner's SSN (if filing jointly)		Home Address (Number and Street, including apartment number)			
0 1 2 3 4 5 6 7 8		1234 Anystreet Ave				
County/Municipality Code (See Table page 50)		City, Town, Post Office		State	ZIP Code	
0 1 2 3		Anytown		NJ	12345	
Fill in <input type="checkbox"/> if federal extension filed.		Fill in <input type="checkbox"/> if the address above is a foreign address.		Fill in <input type="checkbox"/> if your address has changed.		

Part-year residents, provide months/days you were a New Jersey resident during 2020:

From: MM/DD/20 To: MM/DD/20

Fiscal year filers only:

Enter month of your year end 2021

Filing Status

Fill in only one.

- Single
- Married/CU Couple, filing joint return
- Married/CU Partner, filing separate return
- Head of Household
- Qualifying Widow(er)/Surviving CU Partner

Indicate the year of your spouse's/CU partner's death: 2018 or 2019

Enter spouse's/CU partner's SSN

Exemptions

Fill in the ovals that apply. You must enter a total in the boxes to the right and complete the calculation.

6. Regular	<input checked="" type="checkbox"/> Self	<input type="checkbox"/> Spouse/CU Partner	<input type="checkbox"/> Domestic Partner	<input type="checkbox"/>	x \$1,000 =	_____
7. Senior 65+ (Born in 1955 or earlier)	<input type="checkbox"/> Self	<input type="checkbox"/> Spouse/CU Partner		<input type="checkbox"/>	x \$1,000 =	_____
8. Blind/Disabled	<input type="checkbox"/> Self	<input type="checkbox"/> Spouse/CU Partner		<input type="checkbox"/>	x \$1,000 =	_____
9. Veteran	<input type="checkbox"/> Self	<input type="checkbox"/> Spouse/CU Partner		<input type="checkbox"/>	x \$6,000 =	_____
10. Qualified Dependent Children				<input type="checkbox"/> <input type="checkbox"/>	x \$1,500 =	_____
11. Other Dependents				<input type="checkbox"/> <input type="checkbox"/>	x \$1,500 =	_____
12. Dependents Attending Colleges (See instructions)				<input type="checkbox"/> <input type="checkbox"/>	x \$1,000 =	_____
13. Total Exemption Amount (Add totals from the lines at 6 through 12)				<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		_____

14. Dependent Information. Provide the following information for each dependent.

Last Name, First Name, Middle Initial	Social Security Number	Birth Year	No Health Insurance
Anyone, Joey, C.	0 0 1 2 3 4 5 6 7	2 0 1 6	<input checked="" type="checkbox"/>
_____	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>

Division use 1 2 3 4 5 6 7



Your Social Security Number
123456789 & 012345678

Name(s) as shown on Form NJ-1040

Anyone, John O. and Julie A.

40. Property Tax Deduction (From Worksheet H) (See instructions).....	40.								
41. New Jersey Taxable Income (Subtract line 40 from line 38).....	41.								
42. Tax on Amount on line 41 (Tax Table page 52)	42.								
43. Credit For Income Taxes Paid to Other Jurisdictions (Enclose Schedule NJ-COJ) (See instructions)	43.								
44. Balance of Tax (Subtract line 43 from line 42).....	44.								
45. Child and Dependent Care Credit (See instructions)	45.								
Fill in <input type="checkbox"/> if you are a CU couple claiming the Child and Dependent Care Credit									
46. Sheltered Workshop Tax Credit.....	46.								
47. Gold Star Family Counseling Credit (See instructions)	47.								
48. Credit for Employer of Organ/Bone Marrow Donor (See instructions)	48.								
49. Total Credits (Add lines 45 through 48)	49.								
50. Balance of Tax After Credits (Subtract line 49 from line 44) If zero or less, make no entry	50.								
51. Use Tax Due on Internet, Mail-Order, or Other Out-of-State Purchases (See instructions) If no Use Tax, enter 0.00	51.								
52. Interest on Underpayment of Estimated Tax	52.								
Fill in <input type="checkbox"/> if Form NJ-2210 is enclosed									
53. Shared Responsibility Payment (See instructions)	53.							0	0
REQUIRED Enclose Schedule HCC and fill in <input type="checkbox"/>									
54. Total Tax Due (Add lines 50 through 53)	54.								
55. Total New Jersey Income Tax Withheld (Enclose Forms W-2 and 1099).....	55.								
56. Property Tax Credit (See instructions page 23).....	56.								
57. New Jersey Estimated Tax Payments/Credit from 2019 tax return	57.								
58. New Jersey Earned Income Tax Credit (See instructions)	58.								
Fill in <input type="checkbox"/> if you had the IRS calculate your federal earned income credit									
Fill in <input type="checkbox"/> if you are a CU couple claiming the NJ Earned Income Tax Credit									
59. Excess New Jersey UI/WF/SWF Withheld (Enclose Form NJ-2450) (See instructions)	59.								
60. Excess New Jersey Disability Insurance Withheld (Enclose Form NJ-2450) (See instructions).....	60.								
61. Excess New Jersey Family Leave Insurance Withheld (Enclose Form NJ-2450) (See instructions)	61.								
62. Wounded Warrior Caregivers Credit (See instructions)	62.								
63. Pass-Through Business Alternative Income Tax Credit (See instructions)	63.								
64. Total Withholdings, Credits, and Payments (Add lines 55 through 63)	64.								
65. If line 64 is less than line 54, you have tax due. Subtract line 64 from line 54 and enter the amount you owe	65.								
If you owe tax, you can still make a donation on lines 68 through 75.									
66. If the total on line 64 is more than line 54, you have an overpayment. Subtract line 54 from line 64 and enter the overpayment.....	66.								
67. Amount from line 66 you want to credit to your 2021 tax.	67.								

REQUIRED

If your income on line 29 is above the filing threshold, you **must** submit this schedule with your return.

Name(s) as shown on Form NJ-1040 <i>Anyone, John O. and Julie A.</i>	Social Security Number <i>123-45-6789 & 012-34-5678</i>
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Schedule NJ-HCC

Health Care Coverage

2020

If your income on line 29 is at or below the filing threshold, do not complete this schedule.

PART I

Did you and, if applicable, all members of your tax household, have minimum essential health coverage for every month in 2020? (See instructions for line 53, NJ-1040.) Part-year residents include only months as a New Jersey resident.

Yes. You do not owe a shared responsibility payment. Fill in the oval at line 53, NJ-1040, and enclose this schedule with your return.

No. Continue to Part II.

PART II

Enter the name and Social Security number for each member of your tax household. Check the box for every month each person had minimum essential health coverage or qualified for an exemption (part-year residents include only months as a New Jersey resident). If an individual qualified for an exemption, enter the exemption number. (See instructions for line 53, NJ-1040.) If an individual has more than one exemption number, check the box. **If you need more space, enclose a statement listing any additional individuals.**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name Social Security Number <i>Anyone, John O. 123-45-6789</i>	■	■	■	■	■	■	■	■	■	■	■	■
Exemption number: Check box if this individual has more than one exemption number <input type="checkbox"/>	A	0	0	0	0	0	0	0	0	0	0	0

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name Social Security Number <i>Anyone, Julie A. 012-34-5678</i>	■	■	■	■	■	■	■	■	■	■	■	■
Exemption number: Check box if this individual has more than one exemption number <input type="checkbox"/>	A	0	0	0	0	0	0	0	0	0	0	0

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name Social Security Number <i>Anyone, Joey, C. 001-23-4567</i>	■	■	■	■	■	■	■	■	■	■	■	■
Exemption number: Check box if this individual has more than one exemption number <input type="checkbox"/>	A	0	0	0	0	0	0	0	0	0	0	0

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name Social Security Number	□	□	□	□	□	□	□	□	□	□	□	□
Exemption number: Check box if this individual has more than one exemption number <input type="checkbox"/>	□	□	□	□	□	□	□	□	□	□	□	□

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name Social Security Number	□	□	□	□	□	□	□	□	□	□	□	□
Exemption number: Check box if this individual has more than one exemption number <input type="checkbox"/>	□	□	□	□	□	□	□	□	□	□	□	□

Keep a copy of this schedule for your records