



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 law which requires New Jersey residents to maintain health insurance—and the special provision for members of health care sharing ministries, such as Samaritan Ministries.

This law requires residents of the State of New Jersey to have minimum essential health coverage (MEC) throughout the calendar year or qualify for an exemption of coverage. Failure to have had health coverage or to have qualified for an exemption in tax year 2023 will result in a Shared Responsibility Payment (SRP).

If you are filing 2023 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. Starting in tax year 2023, you must also complete the **NJ-EZ Enroll Form**. For your convenience, we have included instructions and tax form samples.

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 the **NJ Insurance Mandate Coverage Exemption Application** link.
3. When the **Exemption Menu** page opens, under **Group Membership**, click the **Select** box to the right of **Health Care Sharing**.
4. Next, scroll down and click on **Continue**.
5. Enter the dates during which time 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, click **Continue** (at the bottom of the page).
6. Enter **Samaritan Ministries International** as the name of your **Health Care Sharing Ministry**.
7. Check each of the boxes since all of these statements apply to Samaritan, then click **Submit**.
8. An acknowledgement box with red text will appear. Check that box and click **Continue**.
9. Certify that all the information you provided is correct by checking the box at the bottom of the page, then click **Submit**.
10. At the bottom of the page, your unique exemption number—which you will use 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 (Dependent Information)**: Because Samaritan Ministries is not health insurance, most members will fill in the square that says **No Health Insurance**.
2. For **question 53a.**: Fill in oval if anyone in your tax household does not currently have health insurance. (Enclose NJ-EZ Enroll Form.) See instructions below.

3. For **question 53c.**: If you were a member of Samaritan for the entirety of 2023 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 2023, 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 in this section, print or make a copy of **Schedule NJ-HCC**. On the top of the form, 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.

Complete NJ-EZ Enroll Form

1. Fill out the required personal information at the top of the form.
2. Complete **Step 1** and **Step 2**.
3. For **Step 3**, fill in the **No** oval, unless you want the government to review your eligibility for subsidized health insurance.

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.



Your Social Security Number
123456789 & 012345678

Name(s) as shown on Form NJ-1040
Anyone, John O. and Julie A.

42. **New Jersey Taxable Income** (Subtract line 41 from line 39).....42.

43. Tax on amount on line 42 (Tax Table page 54).....43.

44. Credit For Income Taxes Paid to Other Jurisdictions
(Enclose Schedule NJ-COJ) (See instructions)

45. Balance of Tax (Subtract line 44 from line 43).....45.

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 46 through 48).....49.

50. Balance of Tax After Credits
(Subtract line 49 from line 45) 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 0.0051.

52. Interest on Underpayment of Estimated Tax52.

Fill in if Form NJ-2210 is enclosed

53a. Fill in oval if anyone in your tax household does not currently have health insurance.
(Enclose NJ-EZ Enroll form)(See instructions)

53b. If you indicated at line 53a that someone in your tax household does not have health insurance, fill in oval to allow Get Covered New Jersey to help you obtain coverage

(See instructions)

53c. Shared Responsibility Payment (See instructions)53c.

REQUIRED Enclose Schedule NJ-HCC and fill in

54. **Total Tax Due** (Add lines 50 through 53c)54.

55. **Total NJ Income Tax Withheld**
(Enclose Forms W-2 and 1099)(Part-year residents, see instr.)55.

56. Property Tax Credit (See instructions page 25).....56.

57. New Jersey Estimated Tax Payments/Credit from 2022 tax return57.

58. New Jersey Earned Income Tax Credit (See instructions).....58.

Fill in if you had the IRS calculate your federal earned income credit
Fill in 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. Child and Dependent Care Credit (See instructions)64.

Fill in if you are a CU couple claiming the Child and Dependent Care Credit

65. New Jersey Child Tax Credit (See instructions)65.

of dependents age 5 or younger on 12/31/23

66. **Total Withholdings, Credits, and Payments** (Add lines 55 through 65)66.

67. If line 66 is less than line 54, you have tax due.
Subtract line 66 from line 54 and enter the amount you owe67.

If you owe tax, you can still make a donation on lines 70 through 77.

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

2023

If your income on line 29 is at or below the filing threshold (see instructions), 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 2023? (See instructions for line 53c, 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 53c, NJ-1040, and enclose this schedule with your return.

No. Continue to Part II.

If you or any member of your tax household does not **currently** have minimum essential health coverage, also complete the NJ-EZ Enroll form. (See instructions for lines 53a and 53b, NJ-1040.)

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 53c, 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>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Exemption number: <input type="text" value="A"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/>	<input type="checkbox"/> Check box if this individual has more than one exemption number											

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

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

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name Social Security Number <i>Anyone, Jill, L. 000-12-3456</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Exemption number: <input type="text" value="A"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/>	<input type="checkbox"/> Check box if this individual has more than one exemption number											

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

Keep a copy of this schedule for your records



2023 NJ-EZ Enroll Form Easy Enrollment Health Insurance

Your Social Security Number

1 2 3 4 5 6 7 8 9

Last Name, First Name, Initial (Joint filers enter first name and middle initial of each.)

Anyone, John O. and Anyone, Julie A.

New Jersey Easy Enrollment helps people find quality, affordable health insurance through Get Covered New Jersey (www.getcovered.nj.gov), the state's Official Health Insurance Marketplace. Many pay \$10 or less per person per month, and some have free or nearly free health coverage.

Waiver of Shared Responsibility Payment

You are required to make a shared responsibility payment for the months that you and any family members did not have minimum essential health coverage or a coverage exemption. The shared responsibility payment is often more than the cost of a health plan on GetCoveredNJ.

If you fill in the "Yes" oval at Step 3, and you and any uninsured members of your household enroll in minimum essential health coverage and keep that coverage in place for the remainder of the year, any shared responsibility payment assessed on your 2023 NJ-1040 will be waived. However, if you do not enroll in and maintain minimum essential health coverage, any waived shared responsibility payment will be reinstated. If you fill in the "No" oval at Step 3, the shared responsibility payment will not be waived and you will be responsible for paying any amount due.

Step 1 We need to know how to contact you

Email address

Anyone@anydomain.com

Phone number (optional)

□ □ □ □ □ □ □ □ □ □

Preferred language (if not English)

We will email you a cost estimate for health insurance and an invitation to open an account on GetCoveredNJ. Would you like us to send an invitation in the mail as well?

Yes

No

Step 2 We only need two more pieces of information

Your date of birth

0 2 / 0 2 / 1 9 8 2

If married, your spouse's date of birth

0 5 / 0 5 / 1 9 8 5

Step 3 We need your permission

I want GetCoveredNJ to use the information in this return and available data from other relevant sources to see if my household would qualify for affordable health coverage.

Indicate **No** unless you want the government to review your eligibility for subsidized health insurance.

Yes

No

What happens next?

GetCoveredNJ will estimate how much health coverage will cost for you and your family.

We will email you the results along with an invitation code to claim your account.

Look out for an email from GetCoveredNJ!