

PARTNERSHIP APPLICATION FOR EXTENSION OF TIME TO FILE RETURN PART-100
General Instructions

PURPOSE OF THE PART-200-T

Use Form PART-200-T to apply for a five (5) month extension of time to file Return PART-100.

QUALIFYING FOR THE EXTENSION

To be eligible for an extension you must have paid, by the original due date of your return, either through a tiered partnership payment, installment payment, estimated payments, or a payment made with this form, at least 80% of the fee and/or tax reported on New Jersey Return PART-100 when filed. If the 80% requirement is not met, or you do not file Return PART-100 by the extended due date, the extension will be denied. Penalty and interest charges will be imposed from the original due date of the return.

Requests to extend the time to file Return PART-100 can only be made using Form PART-200-T. The Federal extension, Federal Form 7004, does not extend the filing due date for Return PART-100, it only extends the filing due date for Form NJ-1065. Filing Form PART-200-T does not satisfy a partnership's obligation to file Return PART-100 nor does it extend the time for payment of tax due on the return. The New Jersey Division of Taxation will not send you confirmation that the extension has been received and/or approved. You will be notified by the Division of Taxation only if your extension request is denied, however not until after your Return PART-100, is actually filed.

WHEN TO FILE PART-200-T

Form PART-200-T must be postmarked on or before the original due date of the NJ-1065 and Return PART-100.

HOW TO FILE PART-200-T

Electronic Filing Mandate - Beginning with tax year 2011, Partnerships subject to the provisions of the Corporation Business Tax Act (that is partnerships that remit tax based on any nonresident corporate and nonresident noncorporate partner's allocable share of NJ partnership income) that utilize the services of a paid preparer must file all their returns completed by that practitioner via electronic means. Payments of the partnership liabilities along with the submission of payment related returns (PART-100 and PART-200-T) must also be made electronically either by the partnership or by a paid tax practitioner. In addition, partnerships with 10 or more partners must file all returns electronically regardless of whether or not they utilize the services of a paid tax preparer.

PART-200-T extension requests, along with payment, may be filed online until 11:59 p.m. on or before the original due date of your return (April 15 for calendar year filers) at <http://www.njtaxation.org>.

Pay by Check or Money Order - Detach and return Form PART-200-T with your payment. Make your check or money order payable to "State of New Jersey- PART". Write your Federal Employer Identification Number (Federal EIN) and the tax year on the check. DO NOT staple or otherwise attach your payment to Form PART-200-T and mail both to the address listed on the application for extension.

WORKSHEET FOR FORM PART 200-T - Please use the enclosed PART-200-T worksheet to assist when calculating your tax liability.

Specific Instructions

FILLING IN YOUR FORM

Please use black or blue ink (and never use red ink) when making entries on this form. Partnerships must enter the Federal EIN of the partnership. Failure to provide an identification number may invalidate this extension. If the partnership does not have a Federal EIN but had applied for one, enter applied for.

PENALTIES AND INTEREST

Late Filing Penalty - Partnerships may be subject to a penalty of \$100 per month (or fraction of a month) that the return is late. A penalty of 5% per month (or fraction of a month), up to a maximum of 25% of the balance of tax due with the return, may also be imposed.

Late Payment Penalty - 5% of the outstanding tax balance may be imposed.

Interest - 3% above the prime rate for every month or fraction of a month the tax is unpaid, compounded annually. At the end of each calendar year, any tax, penalties, and interest remaining due (unpaid) will become part of the balance on which interest is charged.

FILING YOUR PART-100

You can file your PART-100 any time before the extension expires. Do not attach PART-200-T to Return PART-100. **Filing Form PART-200-T does not satisfy your obligation to file Return PART-100.** The fee and/or tax due on the PART-100 must be paid on or before the original due date of your return, if filing a calendar year return that date is April 15.

QUESTIONS?

To speak directly to a Division of Taxation representative for tax information and assistance, contact our Customer Service Center at 609-292-6400, Monday through Friday from 8:30 a.m. to 4:30 p.m.