

**APPLICATION FOR EXTENSION OF TIME TO FILE
NEW JERSEY GROSS INCOME TAX RETURN**

Be sure to read the instructions on both sides before completing this application. If all requirements are satisfied, an extension of six (6) months will be granted for filing Forms NJ-1040, NJ-1040NR and NJ-1080C. A five (5)-month extension of time will be granted for filing Form NJ-1041 and NJ-1041SB.

An extension of time is granted only to file a New Jersey gross income tax return. There is no extension of time to pay tax due. **Penalties and interest are imposed whenever tax is paid after the original due date.** To be eligible for an extension you must have paid at least 80% of the tax liability computed on the New Jersey gross income tax return when filed. The 80% can be paid through withholdings, estimated payments, or a payment made with the extension application by the original due date. If the 80% requirement is not met, the extension will be retroactively denied and penalty and interest will be imposed **from the original due date of the return.**

You must file this NJ-630 application if:

1. You are applying for an extension of time to file a New Jersey gross income tax return but you are not applying for a federal extension; or
2. You are applying for both a federal and a New Jersey extension and are required to remit payment to the New Jersey Division of Taxation by the original due date of the return in order to have at least 80% of your actual tax liability (as computed on your New Jersey gross income tax return when filed) paid.

You need not submit this NJ-630 application if:

1. You have paid at least 80% of your final tax liability by the original due date, **and**
2. You have applied for an automatic extension of time to file for federal purposes and you enclose a copy of the federal Application for Automatic Extension with the final New Jersey return when filed.

The application for extension of time to file a New Jersey gross income tax return (Form NJ-630) must be filed (postmarked) no later than the original due date of the return. Extension requests may also be filed online until 11:59 p.m. on April 15, 2015, at: <http://www.state.nj.us/treasury/taxation/>. If you are required to make a payment with your online extension application, **the payment must be made by e-check or credit card.**

Before filing Form NJ-630 be sure to:

1. Detach at perforation,
2. Fill out all requested information on the application, including your social security number (FEIN if estate or trust),
3. Make your check or money order payable to "STATE OF NEW JERSEY—TGI,"
4. Write your social security number (FEIN if estate or trust) and the tax year on your check, and
5. Mail the application with your payment to the address on the face of the application.

Taxpayers who file Form NJ-630 will not receive an approved copy. You will be notified by the Division of Taxation only if your extension request is denied, but not until after your return is actually filed.

NJ-630-M Application For Extension of Time To File 2014 New Jersey Gross Income Tax Return		SOCIAL SECURITY NUMBER <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/>		
		LAST NAME, FIRST NAME AND INITIAL		
MAKE YOUR CHECK PAYABLE TO "STATE OF NEW JERSEY - TGI". WRITE YOUR SOCIAL SECURITY # AND TAX YEAR ON YOUR CHECK		STREET ADDRESS		
		CITY, STATE, ZIP CODE		
RETURN THIS VOUCHER WITH YOUR PAYMENT		I hereby request an extension of <input type="text"/> months, until _____ to file the return as indicated below.		
		Indicate the return the extension is being requested by checking the appropriate box. R <input type="checkbox"/> NJ-1040 6-month extension N <input type="checkbox"/> NJ-1040NR NJ-1080C 6-month extension F <input type="checkbox"/> NJ-1041 NJ-1041SB 5-month extension		
State of New Jersey Division of Taxation Revenue Processing Center PO Box 282 Trenton, NJ 08646-0282		Enter amount of payment here: \$ <input type="text"/>		

Trusts and estates which obtain an automatic 5-month federal extension of time to file the fiduciary return will receive an automatic extension of time to file in New Jersey for the same period of time provided that at least 80% of the actual tax liability (as computed on Form NJ-1041 or NJ-1041SB when filed) is paid by the original due date of the return and a copy of the federal Application for Automatic Extension is enclosed with Form NJ-1041 or NJ-1041SB when filed.

Persons in active service with the Armed Forces of the United States who may be prevented from filing by distance or injury or hospitalization arising out of such service will automatically receive a 6-month extension by setting forth the reason therefor on a statement enclosed with their return.

PENALTIES AND INTEREST

If the final return is not received by the extended due date, the computation of penalty and interest charges will be made as if the extension had not been granted.

The penalty and interest charges for returns filed late and/or tax paid late are:

1. Late filing penalties of:
 - a. 5% per month (or fraction of a month), up to a maximum of 25% of the balance of tax due with the return.
 - b. \$100 per month (or fraction of a month) that the return is late.
2. Late payment penalty of 5% of any tax balance due.
3. Interest at the rate of 3 percentage points 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 will become part of the balance on which interest is charged.

When filing your final income tax return be sure to include:

1. **Payment of any tax due,**
2. **Late payment penalty** of 5% of balance of tax due, if any, and
3. **Interest** computed at the rate of 3 percentage points above the prime rate from the original due date of the return.

If you need help calculating the interest due, contact the New Jersey Division of Taxation's Customer Service Center at 609-292-6400.
