



**PARTNERSHIP APPLICATION FOR EXTENSION OF TIME TO FILE FORM NJ-1065**  
**General Instructions**

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**PURPOSE OF THE PART-200-T**

Use Form PART-200-T to apply for a five-month extension of time to file a Form NJ-1065 that has a filing fee due.

**QUALIFYING FOR THE EXTENSION**

To be eligible for an extension, you must have paid, by the original due date of your return, either through an installment payment, or a payment made with this form, at least 80% of the filing fee and installment payment reported on New Jersey Form NJ-1065 when filed. If the 80% requirement is not met, or you do not file Form NJ-1065 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 a Form NJ-1065 that has a filing fee due must use Form PART-200-T. Filing Form PART-200-T does not satisfy a partnership's obligation to file Form NJ-1065 nor does it extend the time for payment of the filing fee 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 is denied, but not until after your Form NJ-1065 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.

**HOW TO FILE PART-200-T**

**Electronic Filing Mandate** – 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 (NJ-1065-V 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 [www.njtaxation.org](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. Mail both to the address listed on the application for extension.

**WORKSHEET FOR FORM PART 200-T** – Use the enclosed PART-200-T worksheet to assist when calculating your filing fee liability.

**Specific Instructions**

**FILLING IN YOUR FORM**

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 the filing fee and installment payment due with the return, may also be imposed.

**Late Payment Penalty** – 5% of the outstanding filing fee and installment payment balance may be imposed.

**Interest** – 3% above the prime rate for every month or fraction of a month the filing fee and installment payment 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 NJ-1065**

You can file your NJ-1065 any time before the extension expires. Do not attach Form PART-200-T to Form NJ-1065. **Filing Form PART-200-T does not satisfy your obligation to file Form NJ-1065.** The filing fee and installment payment due on the NJ-1065 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.