

Specific Instructions

Completing 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 has applied for one, enter "Applied for."

Penalties and Interest

Late Filing Penalty – Partnerships may be subject to a penalty of \$100 per month (or part of a month) that the return is late. A penalty of 5% per month (or part 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 part 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 NJ-CBT-1065

You can file your NJ-CBT-1065 any time before the extension expires. Do not attach the CBT-206 to your NJ-CBT-1065.

Filing the CBT-206 does not satisfy your obligation to file the NJ-CBT-1065. The tax due on the NJ-CBT-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.
