

**Purpose of Form CBT-206**

Use the CBT-206 to apply for a five-month extension of time to file an NJ-CBT-1065 that has tax 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 a tiered partnership payment, estimated payments, or a payment made with this form, at least 90% of the tax reported on the NJ-CBT-1065 when filed. If the 90% requirement is not met, or you do not file the NJ-CBT-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 limit to file an NJ-CBT-1065 that has tax due must use a CBT-206. Filing the CBT-206 does not satisfy a partnership's obligation to file the NJ-CBT-1065, nor does it extend the time for payment of tax due on the return. You will be notified by the Division of Taxation only if your extension is denied, but not until after your NJ-CBT-1065 is actually filed.

**When to File CBT-206**

The CBT-206 must be postmarked on or before the original due date of the NJ-CBT-1065.

**How to File CBT-206**

**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 use the services of a paid preparer must file all their returns completed by that practitioner by electronic means. Payments of the partnership liabilities along with the submission of payment-related returns (NJ-CBT-V and CBT-206) 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 use a paid tax preparer.

CBT-206 extension requests, along with payment, can be filed online until 11:59 p.m. on or before the original due date of the return (April 15 for calendar year filers) at [nj.gov/taxation](http://nj.gov/taxation)

**Pay by Check or Money Order** – Detach and return the CBT-206 with your payment. Make your check or money order payable to "State of New Jersey – CBT." Write your federal employer identification number (federal EIN) and the tax year on the check. **Do not** staple or otherwise attach your payment to the CBT-206. Mail both to the address listed on the application for extension.

**Worksheet for Form CBT-206** – Use the CBT-206 worksheet to assist when calculating your tax liability.

Cut Along Dotted Line

**Partnership Application for Extension of Time to File NJ-CBT-1065****CBT-206 2025**

For period beginning \_\_\_\_\_, 2025 and ending \_\_\_\_\_, 20\_\_\_\_

Federal Employer ID Number (required)		
<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
Partnership Name		
Mailing Address		
City, Town, Post Office	State	ZIP Code

Return this voucher with payment to:

Extension of Time to File NJ-CBT-1065  
PO Box 642  
Trenton, NJ 08646-0642

Enter amount of payment here:

\$            0 0Make checks payable to "State of New Jersey – CBT."  
Write federal ID number and tax year on the check.

02389000000000000000251208000000000

## 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.

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