

RETURN PART-100, PARTNERSHIP FILING FEE AND TAX PAYMENT RETURN**General Instructions****PURPOSE OF THE PART-100**

Return PART -100 must be filed if you filed a Form PART-200-T; if you owe a Filing Fee and/or Nonresident Partner Tax from Line(s) 24 and/or 25 of Form NJ -1065; or if you reported an Installment Payment on Line 2 of your prior year Return PART-100. If you have more than two owners and you have income or loss derived from NJ sources, complete the Filing Fee Schedule located on the back of Return PART-100.

WHEN TO FILE PART-100

Return PART-100 must be postmarked on or before the original due date of the NJ-1065, or extended due date.

HOW TO FILE PART-100**Filling in your form**

Please use black or blue ink (and never use red ink) when making entries on this form.

Final Return

For the tax year in which your business ceases to exist, check the box that indicates this return is a final return.

Name and address box

Partnerships must enter the Federal EIN, name, and address 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.

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. Return PART-100, along with payment, may be filed online until 11:59 p.m. on April 15, 2015 at <http://www.njtaxation.org>.

Pay by Check or Money Order

Detach and return Return PART-100 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 Return PART-100 and mail both to the address listed on the PART-100.

NOTE: Do not attach Return PART-100 to or mail with your Form NJ-1065. Mail your Return PART-100 to the address shown on the bottom of Return PART-100.

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.

QUESTIONS?

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

LINE BY LINE INSTRUCTIONS FOR FILING FEE SCHEDULE

If you have more than two owners and you have income or loss derived from NJ sources, complete the Filing Fee Schedule located on the back of Return PART-100.

List the applicable number of each type of owner in your entity on the lines provided. The number of owners will generally be equal to the number of Schedule NJK-1s issued.

Enter the allocation factor from Line 5 of Schedule J "Corporation Allocation Schedule" into the box on Line 3.

The \$150.00 per owner filing fee does not apply to entities that meet the definition of an investment club.

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INSTRUCTIONS FOR RETURN PART-100, PARTNERSHIP FILING FEE AND TAXPAYMENT RETURN**Line 1 - Filing Fee**

Enter the amount from Line 4 of the Filing Fee Schedule located on the back of Return PART-100. Do not enter more than \$250,000. If you have less than three owners or if you do not have income or loss derived from NJ sources, enter zero.

A partnership that is exempt from being required to remit a payment of tax on behalf of its nonresident partners may still have income derived from New Jersey sources and accordingly be subject to the filing fee.

Line 2 - Installment Payment

Multiply the amount reported on Line 1 by 50% and enter the result on Line 2. If you have checked the box on Form NJ-1065 indicating that the return is a "Final Return", enter zero.

Line 3 - Nonresident Noncorporate Partner Tax

Enter the amount reported on Page 1, Line 24, Column B of Form NJ-1065. If this is an "Amended" Return PART- 100, check the box. **Do not** report less than the amount reported on your original Return PART-100.

Line 4 - Nonresident Corporate Partner Tax

Enter the amount reported on Page 1, Line 25, Column B of Form NJ-1065. If this is an "Amended" Return PART- 100, check the box. **Do not** report less than the amount reported on your original Return PART-100.

Line 5 - Total Fee and Tax

Add Lines 1 through 4 and enter the result on Line 5.

Line 6 - Penalty for Underpayment of Estimated Tax

Enter the amount from Line 18 of PART-160 (be sure to attach Form PART-160)

Line 7 - Total Due

Add Lines 5 and 6

Line 8 - Tiered Partnership Payment

Enter the amount reported on the Tiered Partnership Payment Schedule located on the back of PART-100.

Line 9 - Installment Payment from 2013

Enter the amount from Line 2 of the 2013 PART-100.

Line 10 - Estimated Payments/Credit from 2013

Enter the total amount of estimated payments made Also, enter your credit forward request from Line 14 of your 2013 Return PART-100.

Line 11 - Payment from Form PART-200-T

Enter the amount of the payment remitted with your 2014 Application for Extension of Time to File Return PART-100.

Line 12 - Total Balance Due

Subtract lines 8-11 from Line 7 and enter any balance due here. Make check payable to "State of New Jersey- PART" and remit with completed Return PART-100.

Line 13 - Overpayment

If after subtracting Lines 8-11 from Line 7 there is an overpayment, enter the amount of overpayment here.

Line 14 - Credit to 2015

Enter the amount of the overpayment shown on Line 13 that you want forwarded to your 2015 Return PART-100.

Line 15 - Refund

Enter the amount of the overpayment shown on Line 13 that you want refunded.

Note: Penalties and Interest may be assessed for late filing of the return and late payment of the tax. Partnership fees are not eligible for refund.