

NJ Division of Taxation - Inheritance and Estate Tax
Application for Extension of Time to File A Return

Decedent's Name (Last) (First) (Middle) Decedent's S.S. No.

Date of Death (mm/dd/yy) / / County of Residence Testate Intestate

Name of Executor/Administrator/Heir-at-Law Social Security Number:

Address Daytime Phone ( )

Mailing Address to send all correspondence:

Name Daytime Phone ( )

Street

City State Zip Code

Extension of time to file:

Inheritance Tax Return Extension Requested for months

Estate Tax Return Extension Requested for months

(Both requests may be made on one form)

Inheritance Tax returns are due 8 months following the death of the decedent. An extension may be initially requested for a period of up to 4 months beyond the original due date. If it is not possible to file the return within the 4 month extension periods, an additional 2 month extension may be requested. Extensions beyond 6 months from the original due date of the return will be granted only in cases where the Director determines that exceptional circumstances exist.

Estate Tax returns (except returns filed using the Form 706 method which are due 9 months plus 30 days following the death of the decedent) are due 9 months following the death of the decedent. An extension may be requested for a period up to 6 months beyond the original due date. Extensions beyond 6 months from the original due date of the return will be granted only in cases where the Director determines that exceptional circumstances exist.

IMPORTANT: An extension of time to file does not extend the time to pay. Interest accrues on any unpaid Inheritance Tax ultimately determined to be due from eight months after the decedent's date of death and on any unpaid Estate Tax ultimately determined to be due from 9 months after the decedent's date of death in accordance with the applicable statutes. An extension will not prevent the estate from receiving computer generated delinquent notices.

Certification:

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true and correct.

Executor / Administrator / Heir-at-Law / Estate Representative

Date

Mail completed form to: State of New Jersey, Division of Taxation, Individual Tax Audit Branch - Inheritance & Estate Tax, PO Box 249, Trenton, NJ 08695-0249 Phone: (609) 292-5033

EXTENSION REQUESTS WILL NOT RECEIVE A REPLY UNLESS THE REQUEST IS DENIED

Division Use Only

The application for the extension of time to file is: Approved for the period to: Not Approved Other

For the Division: