

## INSTRUCTIONS FOR FORM PART-100

**Line 1. Filing Fee**

Enter the amount from Line 4 of the Filing Fee Schedule located on the back of Form 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 23, Column B of Form NJ-1065. If this is an "Amended" Form PART-100, check the box. Do not report less than the amount reported on your original Form PART-100

**Line 4. Nonresident Corporate Partner Tax**

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

**Line 5. Total Fee and Tax**

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

**Line 6. Tiered Partnership Payment**

Enter the amount reported on Line 1 of the Tiered Partnership Payment Schedule located on the back of Form PART-100.

**Line 7. Payment/Credit**

Enter the total amount paid for your 2005 tax year. Include your installment payment from Line 2 and your credit forward request from Line 9 of your 2004 Form PART-100 and the payment made from Line 8 of your 2005 Form PART-200-T.

**Line 8. Total Balance Due**

If Line 6 plus Line 7 is less than Line 5, enter the balance due on Line 8. Make check payable to State of New Jersey-PART and remit with completed Form PART-100.

**Line 9. Overpayment**

Check the box to indicate refund or credit. If Line 6 plus Line 7 is greater than Line 5, enter the amount of overpayment on Line 9.

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

## 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 Form 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.

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.