2026 PTE-200-T Instructions

Instructions for Pass-Through Business Alternative Income Tax Application for Extension to File Form PTE-100

Purpose of Form PTE-200-T

Pass-through entities that have elected to pay the Pass-Through Business Alternative Income Tax must use Form PTE-200-T to apply for a six-month extension of time to file Form PTE-100. An extension of time is granted only to file Form PTE-100. There is no extension of time to pay tax due. Penalties and interest are imposed whenever tax is paid after the original due date. **Filing a PTE-200-T does not satisfy an entity's obligation to file a PTE-100.**

Qualifying for the Extension

To be eligible for an extension, the PTE-200-T must be filed on time, and at least 80% of the Pass-Through Business Alternative Income Tax liability calculated on the PTE-100 return when it is filed must be paid by the original due date. The 80% can be paid through estimated payments or a payment made with the extension application. If the 80% requirement is not met, the extension application is not filed timely, or the PTE-100 is not filed by the extended due date, the extension will be retroactively denied, and penalty and interest will be imposed from the original due date of the return. You will be notified only if the extension is denied, but not until after the PTE-100 is actually filed.

When to File

The PTE-200-T must be filed on or before the original due date of the PTE-100.

How to File

PTE-200-T extension requests, along with payment, must be filed online at *nj.gov/taxation* until 11:59 p.m. on or before the original due date of the return (March 15, 2027, for calendar year filers).

Penalties and Interest

Late Filing Penalty – Pass-through entities may be subject to 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. A penalty of $100 per month or part of a month that the return is late 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 will become part of the balance on which interest is charged.