



CT-5.1

New York State Department of Taxation and Finance

Request for Additional Extension of Time to File (For Franchise/Business Taxes, MTA Surcharge, or Both)

Tax Law — Articles 9, 9-A, 13, 32 and 33

1998 calendar-yr. filers, check box [ ] Other filers enter tax period:

beginning [ ] ending [ ]

Employer identification number, File number, Legal name of corporation, Trade name/DBA, Mailing name and address, State or country of incorporation, Date received, Audit use, Business telephone number, Business activity code number, Principal business activity

Request for an additional extension of time to file the following forms: Check both boxes if you are requesting an additional extension for both a state tax return and an associated MTA surcharge return of the same type...

Table with columns for Article 9, Article 9-A, Article 32, and Article 13, listing various tax forms like CT-183, CT-3, CT-32, CT-33, etc.

Explain in detail why you need additional time to file:

Blank lines for explaining the need for additional time to file.

Certification. I certify that this document and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature of elected officer or authorized person, Official title, Date, Firm's name, ID number, Date, Address, Signature of individual preparing this document

Mail this document to: NYS TAX DEPARTMENT, CORPORATION TAX BANK SUB-UNIT, BUILDING 8, ROOM 331, W A HARRIMAN CAMPUS, ALBANY NY 12227

## Instructions

### General Information

If you have already applied for an extension of time to file your return(s) and you still need more time, use Form CT-5.1 to request an additional three-month extension. If you filed one extension form for both your tax return and MTA surcharge return, file only one Form CT-5.1 to request an additional three-month extension.

A corporation taxable under Article 9 with a valid three-month extension is limited to three additional three-month extensions.

A corporation taxable under Article 9-A, 13, 32 or 33 with a valid six-month extension is limited to two additional three-month extensions.

A separate Form CT-5.1 is required for each additional three-month extension. This form may be used by general business corporations and other kinds of corporations such as banks, insurance corporations, transportation corporations, and utilities.

New York S corporations may not use this form since they are not allowed an additional extension of time beyond six months.

**Business Activity Code Number** – Enter the business activity code number from your federal return. Please check the appropriate box for the type of code you are using. Check the box marked *NAICS* if you use the North American Industry Classification System. If you have entered a Principal Industrial Activity (PIA) or Standard Industrial Classification (SIC) code, check the box marked *Other*.

### When to File

File Form CT-5.1 on or before the expiration of your current extension.

### Where to File

Mail this form to: **NYS TAX DEPARTMENT  
CORPORATION TAX BANK SUB-UNIT  
BUILDING 8 ROOM 331  
W A HARRIMAN CAMPUS  
ALBANY NY 12227**

### Private Delivery Services

The date recorded or marked by certain private delivery services, as designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance, will be treated as a postmark, and that date will be considered to be the date of delivery in determining whether your return was filed on time. (Designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need Help?* below for information on ordering forms and publications.)

### Approval of Request for Additional Extension

Additional time to file your return will be allowed if you meet the following conditions:

- you have a valid reason for requesting additional time; and
- you have filed a valid request for an extension (Form CT-5, CT-5.3, CT-5.9 or CT-5.9-E) on or before the original due date of the tax return.

Having an additional extension of time to file your federal tax return does not extend the filing date of your New York State franchise tax return.

### Combined Groups

A combined group must use one form to file the request for an additional extension. Use the name and employer identification number of the parent (the group member paying the combined tax) when completing the front of this form. Combined groups of New York S corporations are not allowed an additional extension of time beyond six months.

## Need Help?

**Telephone Assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For business tax information and forms**, call the Business Tax Information Center at 1 800 972-1233. **For general information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

**Fax-on-Demand Forms Ordering System** - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

**Internet Access** - <http://www.tax.state.ny.us>  
Access our website for forms, publications, and information.

**Hotline for the Hearing and Speech Impaired** - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**Persons with Disabilities** - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

**Mailing Address** - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.