



CT-5.9

New York State Department of Taxation and Finance

Request for Three-Month Extension To File

(For Article 9 Tax Return, MTA Surcharge, or Both)

Tax Law — Article 9, Section 193

For calendar year 1998

| | | | |
|---|--|-------------------------------|--|
| Employer identification number | | File number | For office use only |
| Legal name of corporation | | Trade name/DBA | |
| Mailing name and address | Mailing name (if different from legal name) and address c/o | | Date received |
| | Number and street or PO box | | Date of incorporation |
| | City | State ZIP code | Foreign corporations: date began business in NYS |
| | If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95 (see instructions). If you need Form DTF-95, call 1 800 462-8100 to request one. From areas outside the U.S. and outside Canada, call (518) 485-6800. | | |
| Business activity code number (from federal return; see instructions) | | Business telephone number () | Audit use |
| <input type="checkbox"/> NAICS <input type="checkbox"/> Other | | Principal business activity | |

This request for an extension of time to file applies only to the forms shown below.

Check box(es) in one area only. Use one form CT-5.9 and check both boxes in the appropriate area if you are requesting an extension for both the business tax return and the MTA surcharge return. For example, check both the CT-186 box and the CT-186-M box if you are requesting an extension of time to file both returns.

| | | | | | |
|--|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|
| <input type="checkbox"/> CT-183 | <input type="checkbox"/> CT-184 | <input type="checkbox"/> CT-184-R | <input type="checkbox"/> CT-186 | <input type="checkbox"/> CT-186-A | <input type="checkbox"/> CT-186-P |
| <input type="checkbox"/> CT-183-M | <input type="checkbox"/> CT-184-M | <input type="checkbox"/> CT-185 | <input type="checkbox"/> CT-186-M | <input type="checkbox"/> CT-186-A/M | <input type="checkbox"/> CT-186-P/M |
| A. Payment — pay amount shown on line 11. Make check payable to: New York State Corporation Tax Attach your payment here. | | | | | Payment enclosed |

| Computation of Estimated Tax | | |
|------------------------------|---|---|
| 1 | Tax from worksheet (see instructions) | 1 |
| 2 | First installment of estimated tax for the next tax year (see instructions) | 2 |
| 3 | Total tax and first installment (add lines 1 and 2) | 3 |
| 4 | Prepayments of tax (see Composition of Prepayments below) | 4 |
| 5 | Balance due - tax and first installment (subtract line 4 from line 3) | 5 |

| Computation of Estimated MTA Surcharge | | |
|--|---|----|
| 6 | MTA surcharge from worksheet (see instructions) | 6 |
| 7 | First installment of estimated MTA surcharge for the next tax year (see instructions) | 7 |
| 8 | Total MTA surcharge and first installment (add lines 6 and 7) | 8 |
| 9 | Prepayments of MTA surcharge (see Composition of Prepayments below) | 9 |
| 10 | Balance due - MTA surcharge and first installment (subtract line 9 from line 8) | 10 |
| 11 | Total balance due (add lines 5 and 10; enter payment on line A above) | 11 |

| Composition of Prepayments — Use the following worksheet to determine the prepayments of tax on line 4 and the prepayments of the MTA surcharge on line 9. | | A. Tax | B. MTA Surcharge |
|--|--------|-----------|------------------|
| | | Date Paid | Amount |
| Mandatory first installment | | | |
| CT-400 installments | 1 | | |
| | 2 | | |
| | 3 | | |
| Credit from prior years | | | |
| Credit from Form CT-_____ | Period | | |
| Total prepayments (total all entries in column A and column B) | | | |

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 |
| Paid Preparer Use Only | Firm's name (or yours if self-employed) | ID number | Date |
| | Address | | Signature of individual preparing this document |

Mail this form on or before March 15, 1999, to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22109, ALBANY NY 12201-2109

Instructions

Requirements for a Valid New York State Extension

You must file Form CT-5.9 and pay the properly estimated tax and MTA surcharge on or before the original due date of the tax return for which this extension is requested.

- The properly estimated tax and MTA surcharge must either:
 - equal or exceed the tax and MTA surcharge shown on your tax return for the preceding tax year (if it was a tax year of 12 months); or
 - equal or exceed 90% (.90) of the tax and MTA surcharge as finally determined for the tax year for which this extension is requested (that is, 90% rule).

The tax is the amount of tax computed after the deduction of any tax credits and before the addition of the MTA surcharge.

The preceding tax year is the tax year occurring immediately before the tax year for which this extension is requested.

The tax and MTA surcharge for the preceding tax year must be adjusted as necessary to correct errors in computation or in the application of tax rate or tax base.

Who May File Form CT-5.9 — Any corporation, utility, person, company, association, publicly traded partnership or trust subject to tax under Article 9 of the Tax Law may file Form CT-5.9 to request a three-month extension of time to file the appropriate business tax return and MTA surcharge return listed on front. **Do not use separate extension requests** if you are seeking an extension to file **both** the business tax return and the MTA surcharge return. Use lines 1 through 5 on Form CT-5.9 to compute your estimated business tax. Use lines 6 through 10 on Form CT-5.9 to compute your estimated MTA surcharge. Submit only one payment of the combined amount for both the business tax and MTA surcharge.

When to File — File Form CT-5.9 on or before March 15, 1999.

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*.)

To order forms and publications, call 1 800 462-8100.) If you use **any** private delivery service, address your return to: **State Processing Center, 431C Broadway, Menands, NY 12204.**

Extensions of Time for Filing Returns — A three-month extension of time for filing a business tax return or MTA surcharge return will be granted if Form CT-5.9 is properly filed and a properly estimated tax is paid on or before the original due date of the return.

No late filing or late payment penalties will be imposed if you file your return by the extended due date and pay the balance of the tax due with your return. Interest applies to any tax not paid by the original due date of the return.

If applicable, you must also pay the mandatory first installment of estimated tax for the next tax year shown on lines 2 and 7 on or before the original due date of the tax return.

Additional Extension of Time to File a Business Tax Return — If you have already filed Form CT-5.9 and need more time to file the business tax return or the MTA surcharge return, you may request an additional three-month extension by filing Form CT-5.1, *Request for Additional Extension of Time to File*.

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*.

Line Instructions

Line A — Make your payment in United States funds. A foreign check or foreign money order will only be accepted if payable through a United States bank or if marked **Payable in U.S. Funds**.

Lines 1 and 6 — Use the worksheet below to properly estimate the tax and the MTA surcharge.

Line 2 — If the total tax on line 1 exceeds \$1,000, you must pay a first installment of estimated tax for the next tax year. Multiply the amount on line 1 by 25% (.25) and enter the result on line 2.

The installment of estimated tax for the next year does not apply to Form CT-183 or Form CT-185. Enter "0" on line 2 if you file Form CT-183 or CT-185.

If you are not required to pay the first installment of estimated tax for the next tax year, enter "0" on line 2.

Line 7 — If the total tax on line 1 exceeds \$1,000, you must also pay a first installment of the estimated MTA surcharge for the next year. Multiply the amount on line 6 by 25% (.25) and enter the result on line 7.

If you are not required to pay the first installment of estimated MTA surcharge for the next tax year, enter "0" on line 7.

The installment of estimated tax for the next year does not apply to Form CT-183-M or Form CT-185. Enter "0" on line 7 if you file Form CT-183-M or CT-185.

Worksheet for lines 1 and 6

Complete Parts I and II. However, if the corporation was not subject to tax for the preceding tax year, or if the preceding tax year was less than 12 months, skip Part I and complete Part II. See the instructions below.

Part I — Preceding year (if it was a tax year of 12 months)

A Tax from preceding tax year _____

B MTA surcharge from preceding tax year _____

Part II — Current year

C Tax estimated to be due for the current tax year. _____

D MTA surcharge estimated to be due for the current tax year . . . _____

Enter on lines 1 and 6 either:

– the tax from the preceding year (Part I - Lines A and B); or

– the tax from the current year (Part II - Lines C and D).

Exception: The combination of lines A and D may be used on lines 1 and 6 when the corporation filed a 12-month tax return for the preceding tax year, but became subject to the MTA surcharge for the tax year for which this extension is requested.

Instructions

Part I

Line A — Enter the amount of tax (computed after the deduction of any credits and before the addition of the MTA surcharge) shown on the tax return for the preceding tax year.

Line B — Enter the amount of MTA surcharge shown on the MTA surcharge tax return for the preceding tax year. Enter "0" if you are not subject to the MTA surcharge for the tax year.

Part II

Line C — Determine the tax (computed after the deduction of any tax credits, and before the addition of the MTA surcharge) for the tax year. Multiply the tax by an amount not less than 90% (.90) and enter on line C.*

Line D — Determine the MTA surcharge for this tax year. Multiply the MTA surcharge by an amount not less than 90% (.90) and enter on line D.* Enter "0" if not subject to the MTA surcharge for this tax year.

See the applicable MTA surcharge return and instructions for information on the computation of the MTA surcharge. It may be necessary to complete the applicable MTA surcharge return in order to compute the estimated MTA surcharge for this tax year.

* See *Requirements for a Valid New York State Extension - 90% rule* on this page.