



Request for Additional Extension of Time to File
(for franchise/business taxes, MTA surcharge, or both)

CT-5.1

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

All filers must enter tax period: beginning [] ending []

Form with fields: Employer identification number (EIN), File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, etc.

Request for an additional extension of time to file the following forms: Mark an X in both boxes if you are requesting an additional extension for both a state tax return and an associated metropolitan transportation business tax (MTA surcharge) return...

Table with columns: Article 9, Article 9-A, Article 13, Article 33. Rows include form numbers like CT-183, CT-184, CT-186, CT-3, CT-3-A, CT-13, CT-33, CT-33-C, etc.

Certain corporations filing as part of a combined group: Typically, taxpayers filing a combined return file a single Form CT-5.1. However, if for the tax year for which you are requesting an additional extension to file, you are either becoming a member of a new combined group...

- A. Enter the EIN of the combined group's designated agent (CT-3-A filers), or parent (CT-33-A filers) ... [A] []
Note: Failure to include the EIN of the designated agent (or parent) may delay processing of your extension request...
B. If this additional extension request is for the first tax year that you are being included in a new combined group filing a combined return, mark an X in the box ... [B] []
C. If this additional extension request is for the first tax year that you are being added to an existing combined group filing a combined return, mark an X in the box ... [C] []

Explain in detail why you need 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.

Form with fields: Authorized person (Printed name, Signature, Official title, E-mail address, Telephone number, Date), Paid preparer use only (Firm's name, Firm's EIN, Preparer's PTIN or SSN, Signature, Address, City, State, ZIP code, E-mail address, Preparer's NYTPRIN or Excl. code, Date)

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See instructions for where to file.



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, 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.

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

Combined groups

The parent or designated agent of a new, or existing, combined group will file one Form CT-5.1 to request an additional three-month extension of time to file for all corporations included in the combined group. However:

- Each taxpayer member corporation of a **new** combined group must **also** file a **separate** Form CT-5.1 to additionally extend the time to file for the **first** period for which the new combined group actually files a combined return. Mark an **X** in the box on line B.
- Each taxpayer member corporation being **newly** added to an **existing** combined group must **also** file a **separate** Form CT-5.1 to additionally extend the time to file for the **first** period for which they are actually included in the combined group's return. Mark an **X** in the box on line C.

Note: Non-taxpayer members of a combined group are **not** required to file a separate Form CT-5.1, regardless of whether or not they are included on Form CT-5.3.

Neither filing, nor the failure to file, a particular extension request in any way impacts who must be included in a combined group.

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 CORPORATION TAX**
PO BOX 15180
ALBANY NY 12212-5180

Private delivery services

See Publication 55, *Designated Private Delivery Services*.

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 a franchise/business tax or MTA surcharge return extension (Form CT-5, CT-5.3, CT-5.6, 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.

Signature

The document must be certified by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other officer authorized by the taxpayer corporation.

The document of an association, publicly traded partnership, or business conducted by a trustee or trustees must be signed by a person authorized to act for the association, publicly traded partnership, or business.

If an outside individual or firm prepared the document, all applicable entries in the paid preparer section must be completed, including identification numbers (see *Paid preparer identification numbers* in Form CT-1). Failure to sign the document will delay the processing of any refunds and may result in penalties.

Need help? and Privacy notification

See Form CT-1, *Supplement to Corporation Tax Instructions*.

