CT-51
(8/07)

New York State Department of Taxation and Finance

Combined Filer Statement for Newly Formed Groups Only

	Employer identification number of parent corporation	Date
Mailing name and address	Tax period/year of combined corporate franchise tax return	
	Legal name of parent corporation	
	Number and street or PO box	
	City State ZIP code	

Are you requesting a refund on your combined franchise tax return? Yes ☐ No ☐ Unknown ☐
(Mark an *X* in the appropriate box.)

Effective for tax years **beginning on or after January 1, 2007**, the combined reporting rules for general business corporations subject to the tax imposed under Tax Law Article 9-A and for insurance corporations subject to the tax imposed under Article 33 have been changed. Chapter 60 of the Laws of 2007 amended Tax Law sections 211.4 and 1515(f). These amendments change the circumstances under which a taxpayer corporation must file a combined report with other related corporations.

Also, effective for tax years **beginning on or after January 1, 2007**, a real estate investment trust (REIT) or a regulated investment company (RIC) is required to file a combined report under Tax Law section 209.5 or 209.7 if its capital stock is substantially all owned or controlled, directly or indirectly, by one or more other corporations that are subject to tax under Article 9-A or included in a combined report with a corporation that is subject to tax under Article 9-A.

For more information on the new combined reporting rules under Article 9-A, see Tax Law sections 211.4, 209.5, and 209.7. For the combined reporting rules under Article 33, see Tax Law section 1515(f). The combined reporting rules have not changed for banking corporations or bank holding companies subject to the tax imposed under Article 32. For the most recent information on the combined reporting requirements, visit our Web site.

Note: All information in this statement is subject to review and adjustment by the Audit Division to determine if the group meets the legal requirements for filing a combined return.

This statement is to be filed only by corporations that are forming a new combined group. Complete page 2 of this statement to show the current information about the new combined group (attach additional copies if necessary). Existing combined groups will be sent a preprinted statement each year to verify the members of the group and to add or remove any corporations from the group.

Please submit this form, prior to the due date of the combined franchise tax return, directly to: **NYS Tax Department Combined Filer Services Group, W A Harriman Campus, Albany NY 12227**, to expedite the recording of your group information. If you have changes to the group information after filing Form CT-51, indicate the changes on a copy of the previously submitted Form CT-51 and attach it to the return. If you have **not** previously submitted Form CT-51, you must submit the form with the filing of your combined corporate franchise tax return to the address on the return.

Please enter below the name, address, and telephone number of an authorized individual whom we may contact to clarify information if needed. By returning this statement for the combined group, the taxpayers in the combined group are authorizing the representative named below to receive and provide tax information for the combined group, including the parent and all subsidiaries.

Representative name	Title	Telephone number ( )	Fax number ( )
Mailing address of representative			

Note: Please be sure to enter each group member's own federal employer identification number (EIN) on page 2.

Combined filer group listing

Parent (payer) ID #: _____

Identify parent (payer) corp. here (X)	Legal name	Federal EIN	Date of incorporation	Other than New York State corporations			Period/Year entering group
				State or country of incorporation	Date began business in New York	Date authorized in New York	

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