



Instructions for Form CT-5.1

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

General information

If you have already applied for an extension of time to file your returns and you need more time, use Form CT-5.1 to request an additional three-month extension. File **one** Form CT-5.1 when requesting an additional three-month extension for **both** your tax return and MTA surcharge return. You **must** file a separate Form CT-5.1 for each additional three-month extension.

Limitations

- 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.
- New York S corporations may not request an additional extension of time beyond six months.

Combined groups

The parent or designated agent of a new, or existing, combined group should 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.

Exceptions

- 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 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 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, whether they are included on Form CT-5.3, *Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both)*, or not.

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 date 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

We will allow additional time to file your return 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, *Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both)*, CT-5.3, CT-5.6, *Request for Three-Month Extension to File Form CT-186 (for utility corporation franchise tax return, MTA surcharge return, or both)*, CT-5.9, *Request for Three-Month Extension to File (for certain Article 9 tax returns, MTA surcharge, or both)*, or CT-5.9-E, *Request for Three Month Extension to File Form CT-186-E (for telecommunications tax return and utility services tax return)*), 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

To certify this document, it must be signed. Failure to sign the document will delay the processing of any refunds and may result in penalties.

Taxpayer corporations

The president, vice president, treasurer, assistant treasurer, chief accounting officer, or other officer authorized by the taxpayer corporation must sign this form to certify this document.

Associations, publicly traded partnerships, or businesses conducted by a trustee or trustees

A person authorized to act for the association, publicly traded partnership, or business must sign this form to certify this document.

Outside individual or firm

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, *Supplement to Corporation Tax Instructions*).

Need help? and Privacy notification

See Form CT-1.