

Applications for Three Month Extensions and Additional Extensions
Articles 9, 9A, 13, 32 and 33

The requirements for a valid extension for New York State Corporation Franchise Tax purposes are:

(1) The application for extension, along with any estimated tax payment which may be due, must be filed on or before the due date of the report for the taxable period for which the extension is requested, and

(2) The total tax payment for the period for which the extension is requested must either equal or exceed the tax shown for the preceding taxable period (if it was for twelve months) or 90% of the tax as finally determined.

The three month extension forms for each tax article are as follows:

CT-5	-	Article 9A
CT-32E	-	Article 32
CT-33E	-	Article 33
CT-180	-	Article 9, Section 185, Section 186, Section 186a, Article 13
CT-180.1	-	Article 9, Sections 183 and 184
CT-182E	-	Article 9, Section 182
CT-182aE	-	Article 9, Section 182a

An additional three month extension may be obtained by filing Form CT-5.1. Generally, three requirements must be met in order to obtain a valid additional extension:

- (1) a valid three month extension must have been filed.
- (2) it must be filed prior to the expiration of the original three month extension, and
- (3) good cause must exist for obtaining an additional extension.

An extension of time to file a Federal tax return is not a valid extension for New York State Corporation Franchise Tax purposes.

No more than three additional three month extensions of time for filing reports for any taxable year may be granted.