



CT-222.1

Staple forms here

New York State Department of Taxation and Finance

Election to Use Different Annualization Periods for Corporate Estimated Tax

Tax Law — Article 27, Section 1085(d)(3)

All filers must enter tax period:

beginning ending

Employer identification number		Telephone number ()	<i>For office use only</i>	
Mailing address	Legal name of corporation		<i>Date received</i>	
	DBA or trade name (if any)			
	Mailing name (if different from legal name)			
	c/o Number and street or PO box			
	City	State		

1 Type of return(s) to be filed (mark an **X** in all applicable boxes):

- | | | | | |
|---|--|--|---|--|
| Form CT-3..... <input type="checkbox"/> | Form CT-184 <input type="checkbox"/> | Form CT-186-EZ..... <input type="checkbox"/> | Form CT-32..... <input type="checkbox"/> | Form CT-33..... <input type="checkbox"/> |
| Form CT-4..... <input type="checkbox"/> | Form CT-184-M... <input type="checkbox"/> | Form CT-186-P..... <input type="checkbox"/> | Form CT-32-M... <input type="checkbox"/> | Form CT-33-M..... <input type="checkbox"/> |
| Form CT-3M/4M <input type="checkbox"/> | Form CT-186 <input type="checkbox"/> | Form CT-186-P/M.... <input type="checkbox"/> | Form CT-32-A.... <input type="checkbox"/> | Form CT-33-A..... <input type="checkbox"/> |
| Form CT-3-A..... <input type="checkbox"/> | Form CT-186-M... <input type="checkbox"/> | | Form CT-32-S.... <input type="checkbox"/> | Form CT-33-C..... <input type="checkbox"/> |
| Form CT-3-S..... <input type="checkbox"/> | Form CT-186-E... <input type="checkbox"/> | | | Form CT-33-NL.... <input type="checkbox"/> |

2 Election to use an annualization option under the annualized income installment method (mark an **X** in the appropriate box):

Options	2nd installment	3rd installment	4th installment
Option 1 <input type="checkbox"/>	First 4 months	First 7 months	First 10 months
Option 2 <input type="checkbox"/>	First 5 months	First 8 months	First 11 months

Certification: I certify that this election is to the best of my knowledge and belief true, correct, and complete.

Authorized person	Signature of authorized person		Official title	
	E-mail address of authorized person			Date
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed)		Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this election	Address	City	State ZIP code
	E-mail address of individual preparing this election		Preparer's NYTPRIN	Date

See page 2 for where to file.

Instructions

Purpose of the form

Use Form CT-222.1 to select one of the two options that can be elected under Tax Law section 1085(d)(3) to compute the corporation's estimated tax under the annualized income installment method. You may use a single form to make the election for more than one type of return (for example, Forms CT-3, *General Business Corporation Franchise Tax Return*, and CT-3M/4M, *General Business Corporation MTA Surcharge Return*). However, the due date of the election for each return may be different. If so, a separate Form CT-222.1 is required.

Who can elect

Any corporation using the annualized income installment method to compute its estimated tax may elect either option 1 or option 2 by filing Form CT-222.1. If you use the standard option, **do not** file Form CT-222.1.

When and where to file

File Form CT-222.1 annually to elect option 1 or option 2, even if you select the same election each year. File Form CT-222.1 by the due date of your declaration of estimated tax for which the election is to apply. To ensure proper processing of this election, it should be attached to the first Form CT-400, *Estimated Tax for Corporations*, or CT-400-MN, that is due for this tax year. For information concerning declarations of estimated tax, including due dates, see Form CT-400-I, *Instructions for Forms CT-400 and CT-400-MN*. The election applies only to the tax year for which it is made. Once the election is made it cannot be revoked for that tax year.

Mail the completed form to:

**NYS ESTIMATED CORPORATION TAX
PO BOX 4136
BINGHAMTON NY 13902-4136**

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: JPMorgan Chase, NYS Estimated Corporation Tax, 33 Lewis Road, Binghamton NY 13905-1040.

Signature

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

The election 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 election, all applicable entries in the paid preparer section must be completed, including identification numbers. Failure to sign the election will delay the processing of any refunds and may result in penalties. (For more information on paid preparer identification numbers, see *Changes for 2010* in Form CT-1.)

Need help? and Privacy notification

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