



CT-5.1

Staple forms here

New York State Department of Taxation and Finance

Request for Additional Extension of Time to File

(for franchise/business taxes, MTA surcharge, or both)

Tax Law — Articles 9, 9-A, 13, 32, and 33

All filers must enter tax period:

beginning [] ending []

Employer identification number	File number	Business telephone number ()		
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name) c/o		State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box		Date of incorporation		
City	State	ZIP code	Foreign corporations: date began business in NYS	Audit use
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.				

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 MTA surcharge return of the same type (for example, CT-183 and CT-183-M). A taxpayer who files more than one type of tax return (for example, CT-183 and CT-184 or CT-3 and CT-186-E) must file a separate extension form for each tax return.

Article 9		Article 9-A		Article 32	
CT-183 <input type="checkbox"/>	CT-183-M <input type="checkbox"/>	CT-3 <input type="checkbox"/>		CT-32 <input type="checkbox"/>	CT-32-M <input type="checkbox"/>
CT-184 <input type="checkbox"/>	CT-184-M <input type="checkbox"/>	or	CT-3M/4M <input type="checkbox"/>	CT-32-A <input type="checkbox"/>	CT-32-M <input type="checkbox"/>
CT-184-R <input type="checkbox"/>		CT-4 <input type="checkbox"/>			
CT-185 <input type="checkbox"/>		CT-3-A <input type="checkbox"/>	CT-3M/4M <input type="checkbox"/>	Article 33	
CT-186 <input type="checkbox"/>	CT-186-M <input type="checkbox"/>			CT-33 <input type="checkbox"/>	CT-33-M <input type="checkbox"/>
CT-186-E <input type="checkbox"/>				CT-33-C <input type="checkbox"/>	
CT-186-EZ <input type="checkbox"/>		Article 13		CT-33-A <input type="checkbox"/>	CT-33-M <input type="checkbox"/>
CT-186-P <input type="checkbox"/>	CT-186-P/M <input type="checkbox"/>	CT-13 <input type="checkbox"/>		CT-33-NL <input type="checkbox"/>	CT-33-M <input type="checkbox"/>

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.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title	
	E-mail address of authorized person	Telephone number ()	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 document	Address	City	State ZIP code
	E-mail address of individual preparing this document	Preparer's NYTPRIN	Date	

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, 32, 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. This form may be used by general business corporations and other kinds of corporations such as banks, insurance corporations, transportation corporations, and utilities.

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

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
PROCESSING UNIT
PO BOX 22102
ALBANY NY 12201-2102**

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: State Processing Center, 431C Broadway, Albany NY 12204-4836.

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-5.9, 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.

Combined groups

A combined group must use one form to file the request for an additional extension. Use the name and employer identification number of the taxpayer that is designated as the parent corporation (the corporation responsible for filing franchise tax return Form CT-3-A, CT-32-A, or CT-33-A) when completing this form.

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*.
