



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

CT-5.1

All filers must enter tax period:

Form with fields for Employer identification number (EIN), File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, etc.

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 metropolitan transportation business tax (MTA surcharge) return...

Table with columns for Article 9, Article 9-A, Article 32, and Article 13, listing various tax forms like CT-183, CT-3, CT-32, etc. with checkboxes.

Explain in detail why you need additional time to file:

Horizontal lines for providing a detailed explanation for the extension request.

Certification: I certify that this document and any attachments are to the best of my knowledge and belief true, correct, and complete.

Form with sections for Authorized person and Paid preparer use only, containing fields for names, signatures, addresses, and dates.

See instructions for where to file.

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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

See Publication 55, *Designated Private Delivery Services*.

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 EIN 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*.

