



# Instructions for Form CT-5.1

## Request for Additional Extension of Time to File

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

**CT-5.1-I**

### 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.

### 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 on or before the original due date of the tax return using,
  - Form CT-5, *Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both)*, or
  - Form CT-5.3, *Request for Six-Month Extension to File (for combined franchise tax return or combined MTA surcharge return, or both)*, or
  - Form CT-5.6, *Request for Three-Month Extension to File Form CT-186 (for utility corporation franchise tax return, MTA surcharge return, or both)*, or

- Form CT-5.9, *Request for Three-Month Extension to File (for certain Article 9 tax returns, MTA surcharge, or both)*, or
- Form CT-5.9-E, *Request for Three-Month Extension to File Form CT-186-E (for telecommunications tax return and utility services 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.

### 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*.

### 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.