



Instructions for Form CT-5.9-E

Request for Three-Month Extension to File Form CT-186-E

CT-5.9-E-I

All citations are to New York State Tax Law articles and sections unless specifically noted otherwise.

New for 2025

For a detailed list of what's new, including a summary of tax law changes, see *New for 2025* on our website at www.tax.ny.gov (search: 2025).

Tax law

For current tax laws, see *New York State Tax Law* on our website at www.tax.ny.gov (search: law).

Form CT-1, Supplement to Corporation Tax Instructions

This form is for general instructions that apply to all corporation tax forms. It includes a variety of topics about how to fill out your form (for example, entry formats and third-party designee), filing and payment information (such as when Form CT-200-V is required), collection options that we may take, tax shelter information, and your rights under the Tax Law. Form CT-1 also has our contact information if you need help, and our privacy notification.

For details, see Form CT-1 or visit our website at www.tax.ny.gov (search: CT-1).

General information

Requirements for a valid New York State extension

Most corporation taxpayers are required to file their extensions electronically. See *Tax documents that must be e-filed* or visit www.tax.ny.gov (search: mandate).

You must file Form CT-5.9-E and pay the properly estimated tax and metropolitan transportation business tax (MTA surcharge) on or before the original due date of the tax return for which you are requesting an extension, as determined on the *Worksheet for lines 1 and 4, and lines 2 and 5* in these instructions.

The properly estimated tax and MTA surcharge must either:

- equal or exceed the tax and MTA surcharge shown on your tax return for the *preceding tax year* (if it was a 12-month tax year); **or**
- equal or exceed 90% of the tax and MTA surcharge as finally determined for the tax year for which you are requesting this extension.

The *preceding tax year* is the tax year immediately before the tax year for which you are requesting this extension.

The *tax* is the amount of tax calculated after you deduct any tax credits and before you add the MTA surcharge.

You must adjust the tax and MTA surcharge for the preceding tax year as needed to correct any errors in calculation or in the application of the tax rate or tax base.

Who may file Form CT-5.9-E

Providers of telecommunication services may file Form CT-5.9-E to request a three-month extension of time to

file Form CT-186-E, *Telecommunications Tax Return and Utility Services Tax Return*.

Approval of request for a three-month extension of time to file

If you properly file Form CT-5.9-E and pay properly estimated tax on or before the original due date of the return, we will grant you a three-month extension of time for filing a tax return or MTA surcharge return.

If you file your return by the extended due date and pay the balance of tax due with your return, we will not impose late filing or late payment penalties.

Interest applies to any tax not paid by the original due date of the return.

When to file

File Form CT-5.9-E on or before the due date of your tax return (3½ months following the end of the tax year).

If you cannot file within the three-month extended period, you may request an additional three-month extension by filing Form CT-5.1, *Request for Additional Extension of Time to File*.

Where to file

Mail Form CT-5.9-E to:

NYS CORPORATION TAX
PO BOX 15180
ALBANY NY 12212-5180

Private delivery services: See Publication 55, *Designated Private Delivery Services*.

Line instructions

Line A: Make your check or money order payable in United States funds. We will accept a foreign check or foreign money order only if payable through a United States bank or if marked **Payable in U.S. funds**.

Lines 1 and 4: To properly estimate the tax and the MTA surcharge related to the excise tax on telecommunication services, use *Worksheet for lines 1 and 4, and lines 2 and 5*. Enter the amounts from either the preceding tax year (Worksheet, column 1, lines A and B) or the current tax year (Worksheet, column 2, lines A and B).

Exception: You may combine the amount from column 1, line A, with the amount in column 2, line B, if you filed a 12-month tax return for the preceding tax year but became subject to the MTA surcharge for the year for which the extension is requested.

Lines 2 and 5: To properly estimate the tax and MTA surcharge related to the utility service tax, use *Worksheet for lines 1 and 4, and lines 2 and 5*. Enter the amounts from either the preceding tax year (Worksheet, column 1, lines C and D), or the current tax year (Worksheet, column 2, lines C and D).

Exception: You may combine the amount from column 1, line C, with the amount in column 2, line D, if you filed a 12-month tax return for the preceding tax year but became subject to the MTA surcharge for the year for which the extension is requested.

Worksheet for lines 1 and 4, and lines 2 and 5

Complete columns 1 and 2 if you were subject to tax for the preceding tax year, and if the year was a 12-month tax year. If you were not subject to tax for the preceding tax year, or if the preceding tax year was less than 12 months, complete only column 2.

	1. Preceding tax year	2. Current tax year
A		
B		
C		
D		

Worksheet instructions for lines 1 and 4, and lines 2 and 5

Column 1

Line A: Enter the amount of § 186-e tax (after you deduct any credits and before you add the MTA surcharge) shown on the tax return for the preceding year, if it was a tax year of 12 months.

Line B: Enter the amount of the MTA surcharge related to § 186-e shown on the tax return for the preceding tax year, if it was a tax year of 12 months. Enter 0 if you are not subject to the MTA surcharge for the tax year for which this extension is requested.

Line C: Enter the amount of § 186-a tax (after you deduct any credits and before you add the MTA surcharge) shown on the tax return for the preceding tax year, if it was a tax year of 12 months.

Line D: Enter the amount of MTA surcharge related to § 186-a shown on the tax return for the preceding tax year, if it was a tax year of 12 months. Enter 0 if you are not subject to the MTA surcharge for the tax year for which this extension is requested.

Column 2

Use Form CT-186-E and its instructions as a guideline to determine the amounts to be entered in column 2, for the tax year for which you are requesting this extension.

Line A: Determine the total excise tax on telecommunication services imposed by § 186-e (after you deduct any tax credits and before you add the related MTA surcharge) for the tax year for which this extension is requested. Multiply the tax by an amount not less than 90% and enter the result on line A.

Line B: Determine the total MTA surcharge related to telecommunication services for the tax year for which this extension is requested. Multiply the MTA surcharge by an amount not less than 90% and enter the result on line B. Enter 0 if not subject to the MTA surcharge.

Line C: Determine the tax on utility services imposed by § 186-a (after you deduct any tax credits and before you add the related MTA surcharge) for the tax year for which this extension is requested. Multiply the tax by an amount not less than 90% and enter the result on line C.

Line D: Determine the MTA surcharge related to the tax imposed by § 186-a for the tax year for which this extension is requested. Multiply the MTA surcharge by an amount not less than 90% and enter the result on line D. Enter 0 if not subject to the MTA surcharge.

Line 12: Add line 11, columns A and B. If zero or less, enter 0. Enter the payment amount on line A.

Note: An estimated overpayment of the excise tax on telecommunication services **cannot** be applied against an estimated balance due of the MTA surcharge related to telecommunication services, nor can it be applied against an estimated balance due of the utility service tax or the MTA surcharge related to furnishing of utility services. An estimated overpayment of the utility service tax **cannot** be applied against an estimated balance due of the MTA surcharge related to furnishing of utility services, nor can it be applied against an estimated balance due for the excise tax on telecommunication services or the MTA surcharge related to telecommunication services.

Composition of prepayments: If you need more space, write **see attached** in this section, and attach a separate sheet showing all relevant prepayment information. Include any amounts on line 17, in columns A and B.

Line 13: Determine the amount to enter by completing the *Worksheet for line 13* below.

Worksheet for line 13

From the Form CT-300 used to report the mandatory first installment (MFI) for the tax period for which this extension is being filed (**Note:** For calendar-year 2025 filers, that Form CT-300 was due March 17, 2025):

Worksheet for line 13

1

Enter the portion of line A (*Payment enclosed*) that represents the applicable (New York State or MTA surcharge) MFI paid (generally, the amount in the applicable column of line 6 of that Form CT-300) 1

2

Enter the portion of line 5, column A (or column B, as appropriate) actually applied toward satisfying the amount on either line 2, or line 4, as appropriate (generally, the lesser of the amount in line 5, column A (or column B, as appropriate), or the amount on line 2, (or line 4, as appropriate)) of that Form CT-300. This is your 2024 *anticipated overpayment applied* .. 2

3

Add the amounts on lines 1 and 2, and enter the total here and on line 13 in the corresponding column. 3

Signature

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.