



Instructions for Form CT-5.9

Request for Three-Month Extension to File

(for certain Article 9 tax returns, MTA surcharge, or both)

CT-5.9-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).

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

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

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

Approval of request for a three-month extension to file

If you properly file form CT-5.9 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 business tax return or MTA surcharge return.

If you file your return by the extended due date and pay the balance of the 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.

Who may file Form CT-5.9

Any corporation, utility, person, company, association, publicly traded partnership, or trust subject to tax under Article 9 may file Form CT-5.9 to request a three-month extension of time to file the appropriate business tax return and MTA surcharge return listed on Form CT-5.9, with the following exceptions:

- **Form CT-186** filers must use Form CT-5.6, *Request for Three-Month Extension to File Form CT-186*.
- **Form CT-186-E** filers must use Form CT-5.9-E, *Request for Three-Month Extension to File Form CT-186-E*.

Do not **use** separate Forms CT-5.9 to request an extension to file **both** the business tax return and the MTA surcharge return; instead:

- use lines 1 through 5 on Form CT-5.9 to calculate your estimated business tax;
- use lines 6 through 10 on Form CT-5.9 to calculate your estimated MTA surcharge; and
- submit only one payment of the combined amount for both the business tax and MTA surcharge.

When to file

File Form CT-5.9 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 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 6: To properly estimate the tax and the MTA surcharge, use *Worksheet for lines 1 and 6*.

Worksheet for lines 1 and 6

Complete Parts 1 and 2. However, if you were not subject to tax for the preceding tax year, or if the preceding tax year was less than 12 months, skip Part 1 and complete Part 2.

See the applicable MTA surcharge return and instructions for information on the calculation of the MTA surcharge. It may be necessary to complete the applicable MTA surcharge return to calculate the estimated MTA surcharge for this tax year.

Worksheet for lines 1 and 6**Part 1: Preceding tax year (if it was a tax year of 12 months)**

- A.** Enter the amount of tax (after you deduct any tax 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 **A.** _____
- B.** Enter the amount of MTA surcharge shown on the MTA surcharge 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 being requested..... **B.** _____

Part 2: Current tax year

- C.** Determine the tax (after you deduct any tax credits, and before you add the 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 (see *Requirements for a valid New York State extension*) **C.** _____
- D.** Determine the MTA surcharge 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 (see *Requirements for a valid New York State extension*). Enter **0** if not subject to the MTA surcharge for the tax year for which this extension is requested..... **D.** _____

Enter on lines 1 and 6 either:

- Preceding year amounts (lines A and B); **or**
- Estimated amounts for the current tax year (lines C and D).

Exception: You may use the combination of lines A and D on lines 1 and 6 when you filed a 12-month tax return for the preceding tax year, but became subject to the MTA surcharge for the tax year for which this extension is requested.

Line 12: Determine the amount to enter by completing the *Worksheet for line 12*.

Worksheet for line 12

To complete this worksheet, use the amounts from the Form CT-300, *Mandatory First Installment (MFI) of Estimated Tax for Corporations*, you used to report the MFI for the tax period for which you are requesting this extension.

Note: For calendar-year 2025 filers, that Form CT-300 was due March 17, 2025.

Worksheet for line 12

- 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 applicable) actually applied toward satisfying the amount on either line 2, or line 4, as applicable (generally, the lesser of the amount in line 5, column A (or column B, as applicable), or the amount on line 2, (or line 4, as applicable)) 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 12 in the applicable column. **3** _____

Line 14: Enter overpayments credited from prior years. You may also include from last year's return any amount of refundable tax credits you chose to be credited as an overpayment.

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.

Line 11: Add lines 5 and 10. If zero or less, enter **0**.

Notes:

- You **cannot** apply an estimated overpayment of franchise tax (when line 4 is greater than line 1), against an estimated balance due of MTA surcharge (when line 6 is greater than line 9) on line 10.
- You **cannot** apply an estimated overpayment of MTA surcharge (when line 9 is greater than line 6) against an estimated balance due of franchise tax (when line 1 is greater than 4) on line 5.
- Lines 5 and 10 **cannot** show amounts less than zero.