



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, and 33

**CT-5.1**

All filers must enter tax period: beginning  ending

Employer identification number (EIN)	File number	Business telephone number ( )		
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name)		State or country of incorporation	Date received (for Tax Department use only)	
c/o		Date of incorporation		
Number and street or PO box		Foreign corporations: date began business in NYS		
City	State	ZIP code	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 metropolitan transportation business tax (MTA surcharge) return of the same type (for example, Forms CT-183 and CT-183-M). A taxpayer who files more than one type of tax return (for example, Forms CT-183 and CT-184 or Forms CT-3 and CT-186-E) must file a separate extension form for each tax return.

Article 9		Article 9-A		Article 33	
CT-183 <input type="checkbox"/>	CT-183-M <input type="checkbox"/>	CT-3 <input type="checkbox"/>	CT-3-M <input type="checkbox"/>	CT-33 <input type="checkbox"/>	CT-33-M <input type="checkbox"/>
CT-184 <input type="checkbox"/>	CT-184-M <input type="checkbox"/>	CT-3-A <input type="checkbox"/>	CT-3-M <input type="checkbox"/>	CT-33-C <input type="checkbox"/>	
CT-184-R <input type="checkbox"/>	<b>Article 13</b>			CT-33-A <input type="checkbox"/>	CT-33-M <input type="checkbox"/>
CT-186 <input type="checkbox"/>	CT-186-M <input type="checkbox"/>	CT-13 <input type="checkbox"/>			
CT-186-E <input type="checkbox"/>					
CT-186-P <input type="checkbox"/>	CT-186-P/M <input type="checkbox"/>				

**Certain corporations filing as part of a combined group:** Typically, taxpayers filing a combined return file a single Form CT-5.1. **However**, if for the tax year for which you are requesting an additional extension to file, you are either becoming a member of a **new** combined group, or being **added** to an **existing** group, you **must also** file Form CT-5.1 separately. Complete the business information section above and line A. Then, mark an **X** in the box on either line B or C (*see instructions*).

- A. Enter the EIN of the combined group's designated agent (CT-3-A filers), or parent (CT-33-A filers) ... **A**
- Note:** Failure to include the EIN of the designated agent (or parent) may delay processing of your extension request, and may result in penalties and interest.
- B. If this additional extension request is for the **first** tax year that you are being included in a **new** combined group filing a combined return, mark an **X** in the box ..... **B**
- C. If this additional extension request is for the **first** tax year that you are being **added** to an **existing** combined group filing a combined return, mark an **X** in the box ..... **C**

Explain in detail why you need additional time to file:

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

<b>Authorized person</b>	Printed name of authorized person	Signature of authorized person	Official title	
	E-mail address of authorized person	Telephone number ( )	Date	
<b>Paid preparer use only</b> (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	or	Excl. code Date

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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, 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.

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

### Combined groups

The parent or designated agent of a new, or existing, combined group will 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. However:

- 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 actually 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 actually 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, regardless of whether or not they are included on Form CT-5.3.

Neither filing, nor the failure to file, a particular extension request in any way impacts who must be included in a combined group.

### 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**  
**PO BOX 15180**  
**ALBANY NY 12212-5180**

### 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-5.6, 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.

### 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*.

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