



# Instructions for Form CT-5.9-E

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

# CT-5.9-E-I

### Form CT-1, Supplement to Corporation Tax Instructions

See Form CT-1 for the following topics:

- Changes for the current tax year (general and by Tax Law Article)
- Business information (how to enter and update)
- Entry formats
  - Dates
  - Negative amounts
  - Percentages
  - Whole dollar amounts
- Are you claiming an overpayment?
- NAICS business code number and NYS principal business activity
- Limitation on tax credit eligibility
- Third-party designee
- Paid preparer identification numbers
- Is your return in processible form?
- Use of reproduced and computerized forms
- Electronic filing and electronic payment mandate
- Web File
- Form CT-200-V
- Collection of debts from your refund or overpayment
- Fee for payments returned by banks
- Reporting requirements for tax shelters
- Tax shelter penalties
- Voluntary Disclosure and Compliance Program
- Your rights under the Tax Law
- Need help?
- Privacy notification

### General information

**Extensions of time for filing returns** – We will grant a three-month extension of time for filing Form CT-186-E, *Telecommunications Tax Return and Utility Services Tax Return*, if you have filed a valid Form CT-5.9-E.

We will not impose late filing or late payment penalties if you file your return by the extended due date and pay the balance of the tax due with your return. Interest applies to any tax not paid by the original due date of the return.

### Requirements for a valid New York State extension –

- Most corporation taxpayers are required to file their extensions electronically. Visit our website to learn more (see *Need help?*).
- 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 this extension is requested, as determined on the worksheet 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 tax year of 12 months); **or**
  - equal or exceed 90% (.9) of the tax and MTA surcharge as finally determined for the tax year for which this extension is requested.

The *tax* is the amount of tax computed after the deduction of any tax credits and before the addition of the MTA surcharge.

The *preceding tax year* is the tax year occurring immediately before the tax year for which this extension is requested.

Adjust the tax and MTA surcharge for the preceding tax year as necessary to correct errors in computation or in the application of the tax rate or tax base.

**Who may file Form CT-5.9-E** – Providers of telecommunication services must use this form to request an extension of time to file Form CT-186-E.

**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).

**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*.

**Additional extension of time to file a business tax return** – If you have already filed Form CT-5.9-E and need more time to file Form CT-186-E, you may request an additional three-month extension by filing Form CT-5.1, *Request for Additional Extension of Time to File*.

### 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** – Use the worksheet in these instructions to properly estimate the tax and the MTA surcharge related to Article 9 section **186-e**. 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** – Use the worksheet in these instructions to properly estimate the tax and MTA surcharge related to Article 9 section **186-a**. 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.

**Lines 7a through 8 – Mandatory first installment (MFI) removed** For information concerning MFIs, see Form CT-300, *Mandatory First Installment (MFI) of Estimated Tax for Corporations*, and its instructions.

**Composition of prepayments** – If you need more space, write **see attached** in this section, and attach a separate sheet showing all relevant prepayment information. Transfer the total(s) to line 17, columns A and B.

**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.

**Worksheet**

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

**Worksheet instructions**

Complete columns 1 and 2 if you were subject to tax for the preceding tax year, and if the year was 12 months. 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.

**Column 1**

**Line A** – Enter the amount of section 186-e tax (computed after the deduction of any credits and before the addition of the MTA surcharge) shown on the preceding year’s tax return if it was for a tax year of 12 months.

**Line B** – Enter the amount of the MTA surcharge related to section 186-e shown on the preceding year’s tax return if it was for 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 section 186-a tax (computed after the deduction of any credits and before the addition of the MTA surcharge) shown on the preceding year’s tax return if it was for a tax year of 12 months.

**Line D** – Enter the amount of MTA surcharge related to section 186-a shown on the preceding year MTA surcharge tax return if it was for 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 this extension is requested.

**Line A** – Determine the total excise tax on telecommunication services imposed by section 186-e (computed after deduction of any tax credits and before the addition of any related MTA surcharge). Multiply the tax by an amount not less than 90% (.9) and enter the result on line A.

**Line B** – Determine the total MTA surcharge related to telecommunication services. Multiply the MTA surcharge by an amount not less than 90% (.9) 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 section 186-a (computed after the deduction of any tax credits and before the addition of the MTA surcharge). Multiply the tax by an amount not less than 90% (.9) and enter the result on line C.

**Line D** – Determine the MTA surcharge on the tax imposed by section 186-a. Multiply the MTA surcharge by an amount not less than 90% (.9) and enter the result on line D. Enter 0 if not subject to the MTA surcharge.