

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 instructions below.

Part 1 – Preceding tax year (if it was a tax year of 12 months)

A. Tax from preceding tax year..... A. _____

B. MTA surcharge from preceding tax year..... B. _____

Part 2 – Current tax year

C. Tax estimated to be due for the current tax year..... C. _____

D. MTA surcharge estimated due for the current tax year..... D. _____

Enter on lines 1 and 6 either:

- the tax and surcharge from the preceding tax year (lines A and B); **or**
- the tax and surcharge from the current tax year (lines C and D).

Exception: You may use a combination of lines A and D on lines 1 and 6 if 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.

Instructions

Part 1

Line A – Enter the amount of tax (computed after the deduction of any credits and before the addition of the MTA surcharge) shown on the tax return for the preceding tax year.

Line B – Enter the amount of MTA surcharge shown on the MTA surcharge tax return for the preceding tax year. Enter **0** if you are not subject to the MTA surcharge for the tax year.

Part 2

Line C – Determine the tax (computed after the deduction of any tax credits, and before the addition of the MTA surcharge) for the tax year. Multiply the tax by an amount not less than 90% (.9) and enter the result.*

Line D – Determine the MTA surcharge for this tax year. Multiply the MTA surcharge by an amount not less than 90% (.9) and enter the result.* Enter **0** if not subject to the MTA surcharge for this tax year.

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

* See *Requirements for a valid New York State extension*.