

Amendments to Article 9-A, 13, 32 and 33 of the
Tax Law regarding an automatic 6 month extension
of time for filing an Annual Report or Return

Chapter 542 of the Laws of 1985 amended sections 211.1, 294(b)(1), 1462(c) and 1515(c) of the Tax Law to provide for an automatic 6 month extension of time for filing franchise tax reports or returns under Articles 9-A, 13, 32 and 33. The automatic 6 month extension replaces the automatic 3 month extension previously allowed.

Chapter 542 of the Laws of 1985 also amended sections 209-B.5, 1455-B.3 and 1505-a(e) to allow for an automatic 6 month extension of time for filing the Metropolitan Business Tax Surcharge Reports provided for under Articles 9-A, 32 and 33. The automatic 6 month extension replaces the automatic 3 month extension previously allowed.

The requirements for obtaining an automatic 6 month extension will remain the same as they were for obtaining an automatic 3 month extension. All requests for automatic 6 month extensions must be made on Form CT-5.

Article 9 and Article 13-A taxpayers will not be eligible for the automatic 6 month extension. They will continue to receive only a 3 month extension. Article 9 taxpayer will receive a 3 month extension by filing Form CT-5.9. Article 13-A taxpayers will receive a 3 month extension by filing Form CT-13-A-E.

An additional extension of time to file a tax report or return may be requested before the expiration of the original extension. The additional extension will be for 3 months, regardless of whether the original extension was for 3 or 6 months. All taxpayers must request this additional extension on Form CT-5.1.

The automatic 6 month extension shall be applicable to reports and returns due on or after January 1, 1986 which are due to be filed under Articles 9-A, 13, 32 or 33 of the Tax Law. The automatic 6 month extension, provided by law, may first be applied for by taxpayers filing for the fiscal period ending October 31, 1985.

Chapter 542 of the Laws of 1985 modified the Tax Law to reflect policy which already existed pursuant to regulations sections 6-4.4, 37.11 and 99.1 (see TSB-M-85 (5)C).