



Instructions for Form CT-5.9

Request for Three-Month Extension to File

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

Tax Law – Article 9

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

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 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 tax rate or tax base.

Who may file Form CT-5.9

Other than taxpayers subject to former Tax Law section 186 (filing Form CT-186) and taxpayers required to file Form CT-186-E, any corporation, utility, person, company, association, publicly traded partnership, or trust subject to tax under Tax Law 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. Form CT-186 filers must now use Form CT-5.6, *Request for Three-Month Extension to File Form CT-186*, and Form CT-186-E filers must use Form CT-5.9-E, *Request for Three-Month Extension to File Form CT-186-E*, to request an extension to file.

Do not use separate extension requests if you are seeking an extension to file **both** the business tax return and the MTA surcharge return. Use lines 1 through 5 on Form CT-5.9 to compute your estimated business tax. Use lines 6 through 10 on Form CT-5.9 to compute your estimated MTA surcharge. 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).

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*.

Extensions of time for filing returns

We will grant a three-month extension of time for filing a business tax return or MTA surcharge return if Form CT-5.9 is properly filed and a properly estimated tax is paid on or before the original due date of the return.

We will not impose any 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.

Additional extension of time to file

If you need more time to file 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 6 – Use the worksheet in these instructions to properly estimate the tax and the MTA surcharge.

Lines 2, 3, 7, and 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.

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.

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*.