



Request for Six-Month Extension to File

(For Franchise/Business Taxes, MTA Surcharge, or Both)
Tax Law — Articles 9-A, 13, 32, and 33

1998 calendar-yr. filers, check box
Other filers enter tax period:

beginning
ending

Employer identification number		File number	For office use only
Legal name of corporation		Trade name/DBA	
Mailing name and address	Mailing name (if different from legal name) and address c/o PLACE LABEL HERE		Date received
	Number and street or PO box		Date of incorporation
	City	State ZIP code	Foreign corporations: date began business in NYS
	If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95 (see instructions). If you need Form DTF-95, call 1 800 462-8100 to request one. From areas outside the U.S. and outside Canada, call (518) 485-6800.		Business telephone number ()
Business activity code number (from federal return; see instructions)		<input type="checkbox"/> NAICS <input type="checkbox"/> Other	Principal business activity

Request for extension of time to file the following forms: Check box(es) for one article only. Use one CT-5 form and check both boxes in the appropriate article if you are requesting an extension for **both** the franchise tax and MTA surcharge returns. Submit only one CT-5 form for requesting **both** extensions. For example, check both the CT-3 box and the CT-3M/4M box under Article 9-A if you are requesting an extension of time to file both returns.

Article 9-A	Article 13	Article 32	Article 33
<input type="checkbox"/> CT-3 or <input type="checkbox"/> CT-4	<input type="checkbox"/> CT-13	<input type="checkbox"/> CT-32 <input type="checkbox"/> CT-32-M	<input type="checkbox"/> CT-33 <input type="checkbox"/> CT-33-C
<input type="checkbox"/> CT-3M/4M			<input type="checkbox"/> CT-33-M

A. Payment — pay amount shown on line 11. Make check payable to: **New York State Corporation Tax**
 Attach your payment here. Payment enclosed

Computation of Estimated Franchise Tax

1 Franchise tax from the worksheet on the back page (see instructions)	1	<input type="text"/>
2 First installment of estimated tax for the next year (see instructions)	2	<input type="text"/>
3 Total franchise tax and first installment (add lines 1 and 2)	3	<input type="text"/>
4 Prepayments of franchise tax (see Composition of Prepayments below)	4	<input type="text"/>
5 Balance due - franchise tax (subtract line 4 from line 3)	5	<input type="text"/>

Computation of Estimated MTA Surcharge

6 MTA surcharge from the worksheet on the back page (see instructions)	6	<input type="text"/>
7 First installment of estimated MTA surcharge for the next year (see instructions)	7	<input type="text"/>
8 Total MTA surcharge and first installment (add lines 6 and 7)	8	<input type="text"/>
9 Prepayments of MTA surcharge (see Composition of Prepayments below)	9	<input type="text"/>
10 Balance due - MTA surcharge (subtract line 9 from line 8)	10	<input type="text"/>
11 Total balance due (add lines 5 and 10 - enter payment on line A above)	11	<input type="text"/>

Composition of Prepayments — Use this worksheet to determine the prepayments of franchise tax on line 4 and the prepayments of the MTA surcharge on line 9.

Composition of prepayments on lines 4 and 9		A. Franchise Tax		B. MTA Surcharge
		Date Paid	Amount	Amount
Mandatory first installment				
CT-400 installments	(1)			
	(2)			
	(3)			
Credit from prior years				
Credit from Form CT-_____	Period			
Total prepayments (total all entries in column A and column B)				

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

Signature of elected officer or authorized person		Official title	Date
Paid Preparer Use Only	Firm's name (or yours if self-employed)	ID number	Date
	Address	Signature of individual preparing this document	

Instructions

Requirements for a valid New York State extension

- You must file Form CT-5 and pay the properly estimated franchise tax and MTA surcharge on or before the original due date of the tax return for which this extension is requested.
- The properly estimated franchise tax and MTA surcharge must either:
 - equal or exceed the franchise 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% of the franchise tax and MTA surcharge as finally determined for the tax year for which this extension is requested (i.e., 90% rule).

The franchise 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.

The franchise tax and MTA surcharge for the preceding tax year must be adjusted as necessary to correct errors in computation or in the application of tax rate or tax base.

Who may file Form CT-5

General business corporations (Article 9-A), banking corporations (Article 32), insurance corporations (Article 33), and businesses taxed under Article 13 may file Form CT-5 to request a six-month extension of time to file the appropriate business or franchise tax return and MTA surcharge return. **Do not use separate forms** if you are requesting an extension to file **both** the franchise tax and MTA surcharge returns. Use lines 1 through 5 to compute the estimated franchise tax. Use lines 6 through 10 to compute the estimated MTA surcharge. Submit only one payment of the combined amount for both franchise tax and MTA surcharge.

Corporations filing a combined form (CT-3-A, CT-3-S-A, CT-32-A or CT-33-A) must use Form CT-5.3 to request a six-month extension of time to file.

New York S corporations not included in a combined return must use Form CT-5.4 to request a six-month extension to file Form CT-3-S or CT-4-S.

Article 9 taxpayers, except providers of telecommunications services, must use Form CT-5.9 to request a three-month extension to file a franchise tax return and, if applicable, MTA surcharge return. Providers of telecommunication services must use Form CT-5.9-E, *Request for Three-Month Extension to File New York State Telecommunications Tax Return and Utility Services Tax Return*, to request a three-month extension to file Form CT-186-E, *Telecommunications Tax Return and Utility Services Tax Return*.

Extensions of time for filing returns

A six-month extension of time for filing a franchise tax return or MTA surcharge return will be granted if Form CT-5 is properly filed and properly estimated tax is paid on or before the original due date of the return.

No late filing or late payment penalties will be imposed 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.

If applicable, you must also pay the mandatory first installment of estimated tax for the next tax year shown on lines 2 and 7 on or before the original due date of the tax return.

When to file

File Form CT-5 on or before the due date of your tax return.

Type of Corporation	Due Date of Extension
Businesses that file Form CT-13	4½ months following the end of the tax period
Corporations filing Form CT-13, that are employee trusts	3½ months following the end of the tax period
Taxable DISCs	8½ months following the end of the tax period
All others	2½ months following the end of the tax period

If you cannot file within the six-month extended period, you may request two additional three-month extensions by filing Form CT-5.1 for each extension.

Mailing instructions: Mail this document to NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22109, ALBANY NY 12201-2109. If you are using a private delivery service, please see Publication 55 or the instructions of the corporation franchise tax return for the alternative address and designated delivery services.

Business Activity Code Number

Enter the business activity code number from your federal return. Please check the appropriate box for the type of code you are using. Check the box marked *NA/ICS* if you use the North American Industry Classification System. If you have entered a Principal Industrial Activity (PIA) or Standard Industrial Classification (SIC) code, check the box marked *Other*.

Line instructions

Reporting Period — If you are a calendar year filer, check the box in the upper right corner on the front of the form.

If you are a fiscal year filer, complete the beginning and ending tax period boxes in the upper right corner on the front of the form.

Line A – Enter your payment in U.S. funds. A foreign check or foreign money order will only be accepted if payable through a United States bank or if marked **Payable in U.S. Funds**.

Lines 1 and 6 - Use the worksheet below to properly estimate the franchise tax and the MTA surcharge.

Line 2 - If the total franchise tax on line 1 exceeds \$1,000, you must pay a first installment of estimated tax for the next tax year. Multiply the amount on line 1 by 25% (.25) and enter the result on line 2.

Life insurance corporations - The mandatory first installment of estimated tax for life insurance corporations is 40% of the preceding year's tax.

If you are not required to pay the first installment of estimated tax for the next tax year, enter "0" on line 2.

Line 7 - If the total franchise tax on line 1 exceeds \$1,000, you must also pay a first installment of the estimated MTA surcharge for the next year. Multiply the amount on line 6 by 25% (.25) and enter the result on line 7.

Life insurance corporations - The mandatory first installment of estimated MTA surcharge for life insurance corporations is 40% of the preceding year's MTA surcharge.

If you are not required to pay the first installment of estimated MTA surcharge for the next tax year, enter "0" on line 7.

Worksheet for lines 1 and 6

Complete Parts I and II. However, if the corporation was not subject to franchise tax for the preceding tax year, or if the preceding tax year was less than 12 months, skip Part I and complete only Part II. See the instructions below.

Part I - Preceding year (if it was a tax year of 12 months)

- A. Franchise tax from preceding tax year A _____
- B. MTA surcharge from preceding tax year B _____

Part II - Current year

- C. Franchise tax estimated to be due for the current tax year C _____
- D. MTA surcharge estimated to be due for the current tax year D _____

Enter on lines 1 and 6 either:

- the tax from the preceding year (Part I - Lines A and B); or
- the tax from the current year (Part II - Lines C and D).

Exception: The combination of lines A and D may be used on lines 1 and 6 when the corporation filed a 12-month franchise tax return for the preceding tax year but became subject to the MTA surcharge for the tax year for which this extension is requested.

Worksheet instructions

Part I

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

Line B - Enter the amount of MTA surcharge shown on the MTA surcharge tax return for the preceding tax year, if it was 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.

Part II

Line C - Determine the franchise tax (computed after the deduction of any tax credits and before the addition of the MTA surcharge) for the tax year for which this extension is requested. Multiply the franchise tax by an amount not less than 90% and enter on line C (see *Requirements for a valid New York State extension* above).

Line D - Determine the MTA surcharge for the tax year for which this extension is requested. Multiply the MTA surcharge by an amount not less than 90% and enter on line D (see *Requirements for a valid New York State extension* above). Enter "0" if not subject to the MTA surcharge for the tax year for which this extension is requested.

CT-3M/4M filers only - If the fixed dollar minimum tax applies for the current year and you were not subject to the MTA surcharge for the preceding year, compute the MTA surcharge as follows:

- multiply the fixed dollar minimum by the MCTD allocation percentage of 100%; and
- multiply the result by the MTA surcharge rate of 17% (.17).

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 the tax year for which this extension is requested.