



CT-5.9-E

New York State Department of Taxation and Finance

Request for Three-Month Extension To File Form CT-186-E or Form CT-186-EZ (short form) (Telecommunications Tax Return and Utility Services Tax Return)

Tax Law — Article 9, Section 193

For calendar year 1998

Form header section containing Employer identification number, File number, Legal name of corporation, Trade name/DBA, Mailing name and address, State or country of incorporation, Date of incorporation, Business telephone number, and Business activity code number.

Important: This form is required to request a three-month extension of time to file Form CT-186-E or Form CT-186-EZ. You may not use Form CT-5.9 to request an extension of time to file Form CT-186-E, or Form CT-186-EZ, and you may not use this form to request an extension for any other New York State tax forms. Check the box to indicate which form you will be filing .. [ ] CT-186-E [ ] CT-186-EZ

A. Payment — pay amount shown on line 12. Make check payable to: New York State Corporation Tax. Attach your payment here.

Table for Computation of Estimated Taxes and MTA Surcharges with columns for Column I — NYS and Column II — MTA. Rows include Excise tax on telecommunications services, Tax on the furnishing of utility services, Total taxes, MTA surcharge related to telecommunication services, MTA surcharge on the furnishing of utility services, Total MTA surcharges, and Total taxes and surcharges balance.

Table for Composition of Prepayments Claimed on Line 10 with columns for Column I — NYS and Column II — MTA. Rows include Mandatory first installment, CT-400 installments, Credit from prior years, Credit from Form CT, and Total prepayments.

Certification section containing Signature of elected officer or authorized person, Official title, Date, Firm's name, Address, ID number, and Signature of individual preparing this document.

Mail this document on or before March 15, 1999, to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22109, ALBANY NY 12201-2109

## Instructions

**Extensions of Time for Filing Returns** — A three-month extension of time for filing Form CT-186-E or Form CT-186-EZ will be granted if Form CT-5.9-E is properly filed and a 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 line 8 on or before the original due date of the tax return.

### Requirements for a Valid New York State Extension

- You must file Form CT-5.9-E and pay the properly estimated tax and MTA surcharge on or before the original due date of the tax return for which this extension is requested.
- 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% (.90) of the tax and MTA surcharge as finally determined for the tax year for which this extension is requested (i.e., 90% rule)

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

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

The tax and MTA surcharge for the preceding tax year must be adjusted 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, *New York State Telecommunications Tax Return and Utility Services Tax Return* or Form CT-186-EZ, *Telecommunications Tax Return - Short Form*.

If you have any receipts from telecommunication services, even if it is not your primary business, you must file Form CT-186-E or Form CT-186-EZ. For more detailed information, see the instructions for Form CT-186-E or Form CT-186-EZ.

**Who May Not File Form CT-5.9-E** — You **may not** use this form to request an extension for any New York State tax return other than Forms CT-186-E or CT-186-EZ.

**When to File** — File Form CT-5.9-E on or before March 15, 1999.

**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 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 *NAICS* 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*.

### 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 or Form CT-186-EZ, you may request an additional three-month extension by filing Form CT-5.1, *Request for Additional Extension of Time to File*.

### Specific Line Instructions

**Which lines to complete** - If you intend to file Form CT-186-E, you must complete all lines on Form CT-5.9-E. If you intend to file Form CT-186-EZ, complete all lines except lines 2 and 5.

**Line A** — Make your payment in United States 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 4** - Use the worksheet below to properly estimate the tax and the MTA surcharge related to 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, when the corporation filed a 12-month tax return for the preceding tax year but became subject to the MTA surcharge for the year in which the extension is requested.

**Lines 2 and 5** - Use the worksheet below to properly estimate the tax and MTA surcharge related to 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 amounts from Column 1, line C, with the amount in Column 2, line D, when the corporation filed a 12-month tax return for the preceding tax year but became subject to the MTA surcharge for the year in which the extension is requested.

**Line 7a - First installment for the next period** - If the total excise tax shown on line 1 is more than \$1,000, you must pay a mandatory first installment for the period following that covered by this return.

**Line 7b - First installment for the next period** - If the total tax on utility service shown on line 2 is more than \$1,000, you must pay a first installment for the period following that covered by this return.

## Worksheet

	Column 1	Column 2
	Preceding Tax Year	Current Tax Year (see 90% rule)
A		
B		
C		
D		

### Worksheet Instructions

#### 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 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 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 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 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 (or Form CT-186-EZ) 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 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% (.90) and enter the result on line A.

**Line B** - Determine the MTA surcharge related to telecommunication services. Multiply the MTA surcharge by an amount not less than 90% (.90) 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% (.90) 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% (.90) and enter the result on line D. Enter "0" if not subject to the MTA surcharge.