



# Instructions for Form CT-5.9-E

## Request for Three-Month Extension to File Form CT-186-E or Form CT-186-EZ (short form)

### Change for 2008

#### Increase in the mandatory first installment of estimated tax —

The Tax Law was amended to provide an increase in the mandatory first installment for taxpayers, other than life insurance corporations filing Forms CT-33 or CT-33-A, and continuing section 186 taxpayers filing Form CT-186, whose preceding year's tax, exclusive of the metropolitan transportation business tax (MTA surcharge), exceeded \$100,000. For tax years beginning on or after January 1, 2009, those taxpayers are required to pay a first installment equal to 30% of the preceding year's tax. Additionally, taxpayers who are required to pay their mandatory first installment at the 30% rate and are subject to the MTA surcharge are also required to calculate their estimated tax for the MTA surcharge at 30% of the preceding year's MTA surcharge. The remaining three estimated tax payments are to be adjusted so that the total payments do not exceed 100% of the estimated tax due. The mandatory first installment of estimated tax and estimated MTA surcharge remains at 25% of the preceding year's tax and tax surcharge, respectively, for those taxpayers whose preceding year's tax exceeded \$1,000, but was less than or equal to \$100,000.

### General information

**Extensions of time for filing returns** — We will grant a three-month extension of time for filing Form CT-186-E, *Telecommunications Tax Return and Utility Services Tax Return*, or Form CT-186-EZ, *Telecommunications Tax Return — Short Form*, if you have filed a valid Form CT-5.9-E.

We will not impose 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.

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% (.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 any tax 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 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 or Form CT-186-EZ.

**When to file** — File Form CT-5.9-E on or before March 16, 2009.

**Where to file** — If you are enclosing a payment with your form, mail to: **NYS Corporation Tax, Processing Unit, PO Box 22094, Albany NY 12201-2094**. Otherwise, mail to: **NYS Corporation Tax, Processing Unit, PO Box 22102, Albany NY 12201-2102**. If you are using a private delivery service, see the instructions of your tax return for additional information.

**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*.

**Entering dates** — Unless you are specifically directed to use a different format, enter dates in the *mm-dd-yy* format (using dashes and not slashes).

### Specific line instructions

**Which lines to complete** — If you will be filing Form CT-186-E, complete all lines on Form CT-5.9-E. If you will be filing Form CT-186-EZ, complete all lines except lines 2 and 5.

**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 4** — Use the worksheet on page 2 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, if you filed a 12-month tax return for the preceding tax year but became subject to the MTA surcharge for the year for which the extension is requested.

**Lines 2 and 5** — Use the worksheet on page 2 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, if you filed a 12-month tax return for the preceding tax year but became subject to the MTA surcharge for the year for 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 next period; enter 25% of line 1 in column A and 25% of line 4 in column B, if the tax on line 1 is more than \$1,000, but does not exceed \$100,000. If the tax on line 1 exceeds \$100,000, enter 30% (.30) of line 1 in column A and 30% (.30) of line 4 in column B.

**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 next period; enter 25% of line 2 in column A and 25% of line 5 in column B, if the tax on

line 2 is more than \$1,000, but does not exceed \$100,000. If the tax on line 2 exceeds \$100,000, enter 30% (.30) of line 2 in column A and 30% (.30) of line 5 in column B.

**Worksheet**

	1. Preceding tax year	2. Current tax year
A		
B		
C		
D		

**Worksheet instructions**

Complete columns 1 and 2 if you were subject to tax for the preceding tax year, and if the year was 12 months. If you were not subject to tax for the preceding tax year, or if the preceding tax year was less than 12 months, complete only column 2.

**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 for 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 for 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 for 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 for 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% (.9) 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% (.9) 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% (.9) 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% (.9) and enter the result on line D. Enter **0** if not subject to the MTA surcharge.

**Composition of prepayments** — If you need more space, write **see attached** in this section, and attach a separate sheet showing all relevant prepayment information. Transfer the total(s) to line 17, columns A and B.

**Need help?**



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

**Corporation Tax Information Center:** 1 888 698-2908

From areas outside the U.S. and outside Canada: (518) 485-6800

**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): 1 800 634-2110



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

**Privacy notification**

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.