



# Instructions for Form CT-5.9

## Request for Three-Month Extension to File

(for Article 9 tax return, MTA surcharge, or both)

Tax Law — Article 9

# CT-5.9-I

### 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

#### Requirements for a valid New York State extension

You must file Form CT-5.9 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 (100% rule); **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 (90% rule).

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

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. **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 (2½ months following the end of the tax year).

#### Where to file

If you are enclosing payment with Form CT-5.9, mail to:

**NYS CORPORATION TAX  
PROCESSING UNIT  
PO BOX 22094  
ALBANY NY 12201-2094**

If you are not enclosing payment, mail to:

**NYS CORPORATION TAX  
PROCESSING UNIT  
PO BOX 22102  
ALBANY NY 12201-2102**

**Private delivery services** — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: State Processing Center, 431C Broadway, Albany NY 12204-4836.

#### 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.

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.

#### 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*.

#### 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).

#### 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 to properly estimate the tax and the MTA surcharge.

**Line 2** — If the total tax on line 1 exceeds \$1,000, you must pay a first installment of estimated tax for the next tax year. Compute the payment as follows and enter the result on line 2:

- If the total tax on line 1 exceeds \$1,000, but does not exceed \$100,000, multiply the amount on line 1 by 25% (.25).
- If the total tax on line 1 exceeds \$100,000, multiply the amount on line 1 by 30% (.30). (**Exception:** Form CT-186 filers use 25%.)

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

The installment of estimated tax for the next year does not apply to Form CT-183 or Form CT-185. Enter **0** on line 2 if you file Form CT-183 or CT-185.

**Line 7** — If the total tax on line 1 exceeds \$1,000, you must pay a first installment of the estimated MTA surcharge for the next tax year. Compute the payment as follows and enter the result on line 7:

- If the total tax on line 1 exceeds \$1,000, but does not exceed \$100,000, multiply the amount on line 6 by 25% (.25).
- If the total tax on line 1 exceeds \$100,000, multiply the amount on line 6 by 30% (.30). (**Exception:** Form CT-186-M filers use 25%.)

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

The installment of estimated tax for the next year does not apply to Form CT-183-M. Enter 0 on line 7 if you file Form CT-183-M.

**Line 14** – Include 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.

### 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 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 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 year (lines A and B); or
- the tax and surcharge from the current 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 on line C.\*

**Line D** – Determine the MTA surcharge for this tax year. Multiply the MTA surcharge by an amount not less than 90% (.9) and enter on line D.\* 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* (90% rule).

## Need help?



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



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. 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): If you have access to a TTY, contact us at 1 800 634-2110. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



**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.