

INSTRUCTIONS

The filing of this application on or before the due date automatically provides an extension of six months after such due date for the filing of your completed tax return, provided the tax is properly estimated and the application is accompanied by a remittance for the amount shown on line 3. (If line 2 exceeds line 1b, no remittance is	nal due date of your return. Even if the extension is valid, interest and applicable penalties will be imposed on any balance of tax due not paid with this application from the original due date to the date of payment.
required.) A properly estimated tax must be either:	Except for taxpayers outside the United States, no additional extension beyond the six months granted by this extension will be grant-
a) not less than 90% of the tax as finally determined, or	ed.
b) not less than the tax for the preceding taxable year of twelve months.	LINE 1b
If the unincorporated business had \$1,000,000 or more in unincor- porated business taxable income allocated to the City for any tax- able year during the three years immediately preceding the taxable year for this return, a properly estimated tax is not less than 90% of	Enter on line 1b the amount the taxpayer estimates it will enter on line 23 of its 1998 Form NYC-202. (Any credits to be claimed on Form NYC-114.5 or Form NYC-114.6 should be taken into account in computing the amount to enter on line 1b.)
the tax as it is finally determined. Clause (b) above is not applicable.	WHEN TO FILE
If you do not meet these requirements, your extension will not be valid and you will have to pay interest and penalties from the origi-	Calendar year taxpayers must file this application on or before April 15, 1999. For fiscal years ended in 1999, file within 3 1/2 months following the close of the fiscal year.

Make remittance payable to the order of:

NYC DEPARTMENT OF FINANCE

Payment must be made in U.S.dollars, drawn on a U.S. bank.

To receive proper credit, you must enter your correct Social Security Number or Employer Identification Number on your application and remittance.

FORM NYC-62 MAILING INSTRUCTIONS

APPLICATIONS WITH REMITTANCES

NYC DEPARTMENT OF FINANCE BOX 1155 WALL STREET STATION NEW YORK, NY 10268-1155

APPLICATIONS WITHOUT REMITTANCES

NYC DEPARTMENT OF FINANCE BOX 1144 WALL STREET STATION NEW YORK, NY 10268-1144

NYC-62 1997 RECYCLED