



●  **Final Return** - Check this box if you have ceased operations.

For CALENDAR YEAR 2008 or Fiscal Year beginning \_\_\_\_\_, 2008 and ending \_\_\_\_\_, \_\_\_\_\_

PRINT OR TYPE

Name (if combined corporate filer, give name of reporting corporation)

|  |                                      |               |
|--|--------------------------------------|---------------|
| Unincorporated<br>Business-Individuals<br>Only → | First Name                           | Last Name     |
|  | Business address (number and street) |               |
| City and State                                   |                                      | Zip Code      |
| Business Telephone Number                        |                                      | Email Address |

**EMPLOYER IDENTIFICATION NUMBER**

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

OR

**SOCIAL SECURITY NUMBER**  
 (FOR UNINCORPORATED BUSINESS-INDIVIDUALS ONLY)

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

**BUSINESS CODE NUMBER AS PER FEDERAL RETURN**

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

**Tax Type**

Check the tax type for which this extension is being requested:

●  General Corporation Tax (GCT)                      ●  Banking Corporation Tax (BCT)

●  Unincorporated Business Tax (UBT - Individual)                      ●  Unincorporated Business Tax (UBT - Partnership)

Check the box if the organization is a corporation and is the common parent of a group that intends to file a combined return. If checked, attach a schedule, listing the name, address and Employer Identification Number (EIN) for each member covered by this application.

**Payment Information**

For payment amount, refer to the tax form for the tax that you will be filing after the extension period. Finance forms and instructions are available on line at [nyc.gov/finance](http://nyc.gov/finance).

|                   |  | Payment Enclosed |  |
|-------------------|--|------------------|--|
| <b>A. Payment</b> | Pay amount shown on line 5 -<br>Make check payable to: NYC Department of Finance ..... ●                             |                  |  |
| 1.                | Current Year Estimated Tax ..... ● 1.  |                  |  |
| 2.                | If amount on line 1 exceeds \$1,000, enter 25% of line 1<br>(For GCT and BCT only -- for UBT leave blank) ..... ● 2. |                  |  |
| 3.                | Total of lines 1 and 2 ..... ● 3.  |                  |  |
| 4.                | Total payments and credits ..... ● 4.  |                  |  |
| 5.                | Balance due. Subtract line 4 from line 3 ..... ● 5.  |                  |  |

**CERTIFICATION OF TAXPAYER OR OF AN ELECTED OFFICER OF THE CORPORATION**

I hereby certify that this form, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.

Signature: \_\_\_\_\_ Title (if an officer): \_\_\_\_\_ Date: \_\_\_\_\_

# INSTRUCTIONS

## General Information

1. If you file this application on or before the due date, you will automatically receive an extension of six months after the due date for the filing of your completed tax return, if you properly estimate the tax and send a remittance in the amount shown on line 5. (If line 4 exceeds line 3, no remittance is required.)
2. A General Corporation Tax (GCT) or Bank Corporation Tax (BCT) taxpayer that has received an automatic six-month extension by filing this form may request up to two additional three-month extensions by filing NYC-EXT.1. A separate form NYC-EXT.1 must be filed for each additional three-month extension requested. The Department of Finance may grant one or both additional three-month extensions if good cause exists.  
  
An Unincorporated Business Tax (UBT) payer may not request an additional extension.
3. If a corporation ceases to be subject to tax under the GCT or BCT, the tax accounting period ends on the date on which the cessation occurs and is the corporation's taxable year for that period. The corporation must file a final return or apply for an extension of time to file a final return on or before the 15th day after the date that the corporation ceases to be subject to the GCT or BCT.
4. A properly estimated tax must be either:
  - a) not less than 90% of the tax for the year for which an extension is requested as finally determined
  - or -
  - b) not less than the tax shown on the return for the preceding taxable year if that year consisted of 12 months.

**NOTE:** For this purpose, the tax as finally determined includes a final determination of the

tax due for the taxable period after an audit, the filing of an amended return or any other adjustment or correction.

For UBT partnership filers, if the partnership had \$1,000,000 or more of unincorporated business taxable income allocated to the City for any taxable year during the three years immediately preceding the taxable year covered by this application, a properly estimated tax is not less than 90% of the tax as it is finally determined. Clause (b) above is not applicable.

Finance will not grant an extension to a taxpayer that fails to meet all of these requirements. If the tax return for which the extension was requested is filed after the due date, the Department may assess late charges and interest. If the taxpayer has obtained a valid automatic extension, only interest will be charged on any balance due with the return.

### Line 1

On line 1, enter the estimated tax, after allowable credits for the year covered by this application. See paragraph 3 under "General Information".

### Combined Filers GCT - BCT

The combined filing is subject to revision or disallowance on audit. The combined group should file a joint application for automatic extension on one form.

The amount entered on this line should be the estimated tax plus the minimum tax for each taxpayer included in the combined group, except the reporting corporation, which is responsible for the combined tax.

The minimum tax is \$300 for GCT and \$125 for BCT.

**NOTE:** A combined return member is excused from the minimum tax payment if it is not subject to tax.

### Line 2

First Installment of Subsequent Year's Estimated Tax. GCT and BCT only.

Not applicable to those requesting an extension to file a final return.

If the estimated tax shown on line 1 exceeds \$1,000, you must pay the amount shown on line 2 as the first installment payment of estimated tax for the calendar year or fiscal year following the tax year covered by this application. The amount shown on line 2, if properly computed, is your required first installment of estimated tax for the following year, and cannot be changed when filing your completed tax return.

### When to File

This application must be filed no later than 2-1/2 months after the year end for GCT and BCT or 3 1/2 months after the year end for UBT. GCT and BCT taxpayers requesting an extension to file a final return, see paragraph #3 under "General Information".

### CAUTION

An extension of time to file your federal tax return or New York State Franchise Tax return does NOT extend the filing date of your New York City tax return.

## ELECTRONIC FILING

Register for electronic filing. NYCeFile is an *easy, secure* and *convenient* way to file an extension and pay tax on-line.

For more information log on to:

**[nyc.gov/nycefile](http://nyc.gov/nycefile)**

## MAILING INSTRUCTIONS

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 Employer Identification Number or Social Security Number on your application and remittance.

### GENERAL CORPORATION TAX

#### **APPLICATIONS WITH REMITTANCES**

**NYC DEPARTMENT OF FINANCE,  
P.O. BOX 5040, KINGSTON, NY 12402-5040**

#### **APPLICATIONS WITHOUT REMITTANCES**

**NYC DEPARTMENT OF FINANCE,  
P.O. BOX 5050, KINGSTON, NY 12402-5050**

### ALL BANKING CORPORATION TAX APPLICATIONS

**NYC DEPARTMENT OF FINANCE,  
P.O. BOX 5120, KINGSTON, NY 12402-5120**

### UNINCORPORATED BUSINESS TAX

#### **APPLICATIONS WITH REMITTANCES**

**NYC DEPARTMENT OF FINANCE,  
P.O. BOX 5070, KINGSTON, NY 12402-5070**

#### **APPLICATIONS WITHOUT REMITTANCES**

**NYC DEPARTMENT OF FINANCE,  
P.O. BOX 5080, KINGSTON, NY 12402-5080**