



FINANCE  
NEW YORK  
www.nyc.gov/finance

**NYC APPLICATION FOR  
AUTOMATIC EXTENSION**  
**62**  
UNINCORPORATED BUSINESS TAX  
(FOR INDIVIDUALS, ESTATES AND TRUSTS)

▲ DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY ▲

**2003**

Print or Type ▼ For CALENDAR YEAR 2003 or FISCAL YEAR beginning \_\_\_\_\_, 2003 and ending \_\_\_\_\_

First name and initial \_\_\_\_\_ Last name \_\_\_\_\_  
 Business name \_\_\_\_\_  
 Business address (number and street) \_\_\_\_\_  
 City and State \_\_\_\_\_ Zip Code \_\_\_\_\_  
 Business Telephone Number \_\_\_\_\_

SOCIAL SECURITY NUMBER  
 [ ] - [ ] - [ ]  
 ESTATES AND TRUSTS ONLY - ENTER  
 EMPLOYER IDENTIFICATION NUMBER  
 [ ] - [ ]

A. Payment		Pay amount shown on line 3 - Make check payable to: NYC Department of Finance ●	Payment Enclosed
1a.	Tax for 2002 or fiscal year 2003	[ ]	
1b.	Estimated tax for 2003 or fiscal year 2004 (see instructions) ●		
2.	Payments on account of estimated tax .....	● 2.	
3.	Balance due (line 1b less line 2) Enter payment amount on line A above .....	● 3.	

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

▲ Signature

▲ Date

**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 required.) 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 for the preceding taxable year if that year consisted of twelve 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 some other adjustment or correction.

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

If you do not meet these requirements, your extension will not be valid and you will have to pay interest and penalties from the original 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.

Except for taxpayers outside the United States, no additional extension beyond the six months granted by this extension will be granted.

**LINE 1b**  
Enter on line 1b the amount the taxpayer estimates it will enter on line 23 of its 2003 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.) See the discussion of a properly estimated tax, supra.

**WHEN TO FILE**  
Calendar year taxpayers must file this application on or before April 15, 2004. For fiscal years ended in 2004, file on or before the 15th day of the 4th month following the close of the taxpayer's fiscal year.

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

For more information log on to:  
[www.nyc.gov/nycfile](http://www.nyc.gov/nycfile)

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.

**MAILING  
INSTRUCTIONS**

**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