

GENERAL INFORMATION

1. 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 7. (If line 6 exceeds line 5, no remittance is required.)
2. A taxpayer that has received an automatic six-month extension by filing Form NYC-6 may request up to two additional three-month extensions by filing Form NYC-6.1 (Application for Additional Extension). A separate Form NYC-6.1 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.
3. 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 some other adjustment or correction.

A taxpayer failing to meet all requirements will not receive the extension. If the tax return for which the extension was requested is filed after the due date, the return will be treated as late and late charges will be assessed.

LINES 1a and 1b

Enter on line 1a the preceding year's tax. For a corporation that filed a Form NYC-4S, this is the amount the corporation entered on line 5 of its 2003 return. For a corporation that filed a Form NYC-3L, this is the amount the corporation entered on line 10 of Schedule A of its 2003 return. For a combined group that filed a Form NYC-3A, this is the amount the group entered on line 12 of Schedule A of the group's 2003 return.

On line 1b, enter the estimated tax for 2004 or fiscal year 2005 after allowable credits. See paragraph 3 under "General Information".

**LINE 2
COMBINED FILERS**

For tax periods ending on or after December 31, 1997, advance permission to file on a combined basis is not required. Provided the group of corporations meet the requirements for filing a combined return, the group is deemed to have tentative permission to file on a combined basis. However, 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 NYC-6. The minimum tax payment of \$300 must be paid for each taxpayer included in the combined group except the reporting corporation, which is responsible for the combined tax.

Use the Employer Identification Number of the "reporting corporation" (the group member paying the combined tax) when completing page 1.

**LINE 4
FIRST INSTALLMENT OF
ESTIMATED TAX**

If the estimated tax shown on line 3 exceeds \$1,000, payment of the amount shown on line 4 is required as the first installment payment on account of estimated tax for the calendar year

2005 or fiscal year beginning in 2005. The amount shown on line 4, if properly computed, is your required first installment of estimated tax for the current year, and is not to be changed when filing your completed tax return.

If the tax for the period following that covered by this application is expected to exceed \$1,000, a declaration of estimated tax and installment payments are required. Form NYC-400 is to be used for this purpose. (If the tax on this application exceeds \$1,000, Form NYC-400 will automatically be mailed to the taxpayer.)

NOTE

A combined return member is excused from the minimum tax payment if it does **not** fall within any of the following categories:

- a) does business in the City;
- b) employs capital in the City;
- c) owns or leases property in the City; or
- d) maintains an office in the City.

WHEN TO FILE

Calendar year taxpayers must file this application on or before March 15, 2005. For fiscal years beginning in 2004, file on or before the 15th day of the third month following the close of the fiscal year.

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

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:
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 Employer
Identification Number on your applica-
tion 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