



# NYC 6B

## APPLICATION FOR AUTOMATIC EXTENSION BANKING CORPORATION TAX

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

2004

ATTACH A COPY OF THIS FORM TO FORM NYC-1 OR NYC-1A

For CALENDAR YEAR 2004 or FISCAL YEAR beginning \_\_\_\_\_, 2004 and ending \_\_\_\_\_

Print or Type	Name (if combined filer, give name of reporting corporation - see instructions)		EMPLOYER IDENTIFICATION NUMBER  [ ] - [ ]	
	Address (number and street)			
	City and State	Zip Code		
	Business Telephone Number			
State or country of incorporation		Date of incorporation		
Date began business in New York City		Person to contact		
Principal business activity				

A. Payment		Pay amount shown on line 7 - Make check payable to: NYC Department of Finance ●		Payment Enclosed		
1a.	Preceding year's tax	[ ]	1b. Estimated tax for 2004 or fiscal year 2005 (see instructions) — ● 1b.			
2.	COMBINED FILERS ONLY: Enter total minimum tax due from Schedule A, line 8, below (see instructions) — ● 2.					
3.	TOTAL ESTIMATED TAX for 2004 or fiscal year 2005 (line 1b plus line 2) ..... ● 3.					
4.	If amount on line 3 exceeds \$1,000, enter 25% of line 3 (see instructions) ..... ● 4.					
5.	Total of lines 3 and 4 or \$125 (minimum tax), whichever is greater..... ● 5.					
6.	Payments on account of estimated tax ..... ● 6.					
7.	Balance due (line 5 less line 6) Enter payment amount on line A above ..... ● 7.					

### SCHEDULE A This schedule should be completed by NYC combined return filers (NYC-1A)

List name and Employer Identification Number for EACH authorized member in the combined group.

	NAME OF MEMBER CORPORATION (EXCLUDING REPORTING CORPORATION)	EMPLOYER IDENTIFICATION NUMBER	Check box if not required to pay minimum tax (see instructions)	MINIMUM TAX DUE \$125
1.				
2.				
3.				
4.				
5.				
6.				
7.				

8. Total minimum tax due - transfer amount to line 2 (Attach rider for additional names) ..... 8.

### CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

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

▲ Signature of Officer

▲ Title

▲ Date

## GENERAL INFORMATION

- 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.) (Refer to instructions accompanying Form NYC-1 for the proper method of computing the estimated tax due.)
- A taxpayer that has received an automatic six-month extension obtained by filing Form NYC-6B may request up to two additional three-month extensions by filing Form NYC-6.1B. A separate Form NYC-6.1B must be filed for each additional three-month extension requested. The Department of Finance may grant additional three-month extensions if good cause exists.

A properly estimated tax must be either:

- not less than 90% of the tax for the year for which an extension is requested as finally determined;
- or -
- 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

#### NYC-1 FILERS -

Enter on line 1a the preceding year's tax .  
Enter on line 1b the estimated tax for the period for which this extension is required. This is the amount a Form NYC-1 filer estimates will be entered on line 9 of Schedule A of its 2004 return or the amount a combined group filing a Form NYC-1A estimates will be entered on line 11 of Schedule A of its 2004 return.

#### NYC-1A COMBINED FILERS -

Enter on line 1a the preceding year's combined tax and on line 1b the estimated combined tax for the period for which this extension is required. See paragraph 2 under "General Information".

### LINE 2

#### COMBINED FILERS

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-6B. The minimum tax payment of \$125 must be paid for each taxpayer included in the combined group except the reporting corporation, which is responsible for the combined tax. Schedule A must be filled out.

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 years 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-400B is to be used for this purpose. (If the tax on this application exceeds \$1,000, Form NYC-400B will automatically be mailed to the taxpayer.)

#### NOTE

A combined return member is excused from the minimum tax payment if it is not doing business in the City and therefore not subject to the Tax on Banking Corporations.

#### 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 3rd month following the close of the taxpayer's 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](http://nyc.gov/nycfile)

### MAIL THIS FORM TO:

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

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 application  
and remittance.