

# NYC APPLICATION FOR EXTENSION TO FILE FINAL RETURN BANKING CORPORATION TAX

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

2006

		nyc.gov/finance	ATTACH	A COPY	OF THIS FO	ORM TO	FORM NYC-1 OR I	NYC-1A.			
			For C	ALENDAR Y	EAR 2006 or Fi	scal year b	peginning	, 200	6 and ending		
			porting corporation - see instructions)				<u> </u>				
	Name (if combined corporate filer, give name of  Address (number and street)  City and State							EMPLOYER IDENTIFICATION NUMBER			
	City and State					Zip Cod	le		-	1 1	
			ness Telephone Number			'					
	State or country of incorporation				Date of incorporation						
	Date began business	in New York	City		Person to contact	t					
	Reason for cessation of business in New Y				Cessation Date						
١.	Payment	Pay am	ount shown on line 5	- Make o	check payabl	e to: NY	C Department of F	inance •	Paymen	Enclosed —	
1a	. Preceding ye	ar's tax			1b.		ed tax for final taxa (see instructions)				
COMBINED FILERS ONLY: Enter total minimum tax due from line 6 below (see instructions)											
3.	Total of lines 1b and 2 or \$125 (minimum tax), whichever is greater										
4.	Prepayments (from "Composition of Prepayments", below.)										
5.	Balance due (	line 3 les	ss line 4). Enter payme	nt amour	nt on line A al	bove		<b>.</b> 5.			
3.	Asset Transf		, , ,								
	At any time during the taxable year, did the corporation transfer assets outside the ordinary course of business? YES NO If "YES", complete the following schedule.										
	TRANSFEREE				EMPLOYER IDENTIFICATION NUM OR SOCIAL SECURITY NUMBE						
	New York City C	ombined	urn Filers (NYC-1A) Return (NYC-1A) filer group. Indicate wheth	s attach a	a <b>separate ri</b> member is re	der listin	g the name and em	nployer ide tax.	entification numb	er for <b>eac</b>	:h
6. Total minimum tax due (total number of members required to pay the minimum tax X \$125)  - transfer amount to line 2											
	СОМРО	SITION	N OF PREPAYMI	ENTS							
	PREPAYMENTS	S REPORT	ED ON LINE 4		DA	TE	AMOUNT		TWELVE DIGIT TRAN	SACTION ID	CODE
	•		ent paid with preceding	•							
	•		n, Form NYC-400B (1)	,							
C.	•		Estimated Tax Due (2)								
_	-		Estimated Tax Due (3)								
			eding year credited to	•							
۵.	IOIAL OI A, D,	C and D	, (enter on line 4)			OFFICE	D OF THE CORD	OBATION			
_	I here	by certify t	that this return, including a				R OF THE CORPORT OF T			lete.	
Sid	GN .		,		/			,	•		

Title:

Signature of Officer:

В.

C.

Date:

## **GENERAL INFORMATION**

- 1. If a corporation ceases to be subject to tax under Subchapter 3 of Chapter 6 of Title 11 of the Administrative Code or ceases to be subject to tax because of a change in classification, 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 date that the corporation ceases to be subject to the tax on Banking Corporations.
- 2. 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 a completed tax return, provided the tax is properly estimated and the application is accompanied by a remittance for the amount shown on line 5. (If line 4 exceeds line 3, 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 -

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 original due date, the return will be treated as late and interest and applicable penalties will be assessed.

3. A taxpayer that has received an automatic six-month extension by filing Form NYC-6FB may request up to two additional three-month extensions by filing Form NYC-6.1B (Application for Additional Extension). A separate Form NYC-6.1B 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.

## **COMBINED FILERS**

A member of a combined group that ceases to be subject to the Banking Corporation Tax need not file a separate final return on the date of cessation if the combined group will file a combined return for the period including the date of the cessation.

Otherwise, the member ceasing to be subject to tax must file a separate final return within the allotted time period or obtain an extension of time to file the return.

If a combined group is no longer subject to the Banking Corporation Tax because a member ceases to be subject to the tax, the combined group must file a final return on the date of cessation.

Use the employer identification number of the reporting corporation (the group member paying the combined tax) when completing page 1.

## LINE 1b

On line 1b, enter the estimated tax for the final taxable period for which this extension is requested. Combined return filers enter on line 1b the estimated combined tax for the final taxable period for which this extension is requested. See paragraph 2 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.

#### **SIGNATURE**

This report must be signed by an officer authorized to certify that the statements contained herein are true. If the taxpayer is a publicly-traded partnership or another unincorporated entity taxed as a corporation, this return must be signed by a person duly authorized to act on behalf of the taxpayer.

#### **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/nyce file

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

> 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.

MAIL THIS FORM TO:

P.O. BOX 5120 KINGSTON, NY 12402-5120