



FINANCE
NEW YORK

NYC NEW YORK CITY DEPARTMENT OF FINANCE

6

APPLICATION FOR
AUTOMATIC EXTENSION
GENERAL CORPORATION TAX

DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY

1998

For CALENDAR YEAR 1998 or FISCAL YEAR beginning _____, 1998 and ending _____, 1999

Print or Type ▼

Name (if combined filer, give name of parent corporation - see instructions)

Address (number and street)

City and State

Zip Code

EMPLOYER IDENTIFICATION NUMBER

Grid for Employer Identification Number: [][] - [][][][][][][][][][]

State or country of incorporation

Date of incorporation

Date began business in New York City

Business Telephone Number

Person to contact

Principal business activity

A. Payment		Pay amount shown on line 6 - Make check payable to: NYC Department of Finance	Payment Enclosed
1a.	Tax for 1997 or fiscal year 1998	[][]	
1b.	Estimated tax for 1998 or fiscal year 1999 (see instructions)	●	
2.	COMBINED FILERS ONLY: Enter total minimum tax due from Schedule A, line 8 below (see instructions)	●	
3.	TOTAL ESTIMATED TAX for 1998 or fiscal year 1999 (line 1b plus line 2)	●	
4.	If amount on line 3 exceeds \$1,000, enter 25% of line 3 (see instructions)	●	
5.	Total of lines 3 and 4 or \$300 (minimum tax), whichever is greater	●	
6.	Payments on account of estimated tax	●	
7.	Balance due (line 5 less line 6). Enter payment amount on line A above	●	

SCHEDULE A This schedule should be completed by NYC combined return filers (NYC-3A)

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 \$300
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

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 as finally determined;
 - or -
 - b) not less than the tax shown on the return for the preceding taxable year of 12 months.

In completing Form NYC-6, any credits to be claimed on Forms NYC-9.5 and NYC-9.6 (Claims for Credit) that are to be taken into account in computing the estimated tax should not be reflected on line 3, but should be included on line 6 along with payments on account of estimated tax. However, any credit to be claimed on Form NYC-9.7 for Unincorporated Business Tax paid that is to be taken into account in computing the estimated tax should be reflected on line 3 and **not** included in line 6.

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.

LINE 1

On line 1a enter the preceding year's tax. For a corporation filing a Form NYC-4S, this is the amount the corporation entered on line 5 of its 1997 return. For a corporation filing a Form NYC-3L, this is the amount the corporation entered on line 6 of its 1997 return. For a combined group filing a Form NYC-3A, this is the amount the group entered on line 8 of the group's 1997 return.

On line 1b, enter the estimated tax for 1998 or fiscal year 1999. This is the amount a Form NYC-4S filer estimates will be entered on line 5 of its 1998 return; a Form NYC-3L filer estimates will be on line 6 of its 1998 return; and a combined group filing a Form NYC-3A estimates will be entered on line 8 of its 1998 return.

**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" (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 1998 or fiscal years ending in 1999. 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, 1999. For fiscal years ended in 1999, file within 2 1/2 months following the close of the fiscal year.

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
BOX 1155 WALL STREET STATION
NEW YORK, NY 10268-1155

APPLICATIONS WITHOUT REMITTANCES

NYC DEPARTMENT OF FINANCE
BOX 1144 WALL STREET STATION
NEW YORK, NY 10268-1144