NYC · EXT.1
Department of Finance

APPLICATION FOR ADDITIONAL EXTENSION
BUSINESS, GENERAL AND BANKING CORPORATION TAXES

2025

For CALENDAR YEAR 2025 or FISCAL YEAR beginning _____ , 2025 and ending _____

Print or Type:

Name (if combined corporate filer, give name of reporting corporation - *see instructions*)		Name Change ☐
In Care of		
Address (number and street)		Address Change ☐
City and State	Zip Code	Country (if not US)

TAXPAYER'S EMAIL ADDRESS

EMPLOYER IDENTIFICATION NUMBER
Please enter entire 9-digit EIN

BUSINESS CODE NUMBER AS PER FEDERAL RETURN

CHECK THE TAX TYPE AND TYPE OF RETURN FOR WHICH THIS EXTENSION IS BEING FILED. CHECK ONLY ONE BOX FOR EACH.

☐ **Business Corporation Tax** C Corporations only	☐ **General Corporation Tax** Subchapter S Corporations only	☐ **Banking Corporation Tax** Subchapter S Corporations only
☐ **NYC-2** ☐ **NYC-2A** ☐ **NYC-2S**	☐ **NYC-3L** ☐ **NYC-3A** ☐ **NYC-4S** ☐ **NYC-4SEZ**	☐ **NYC-1** ☐ **NYC-1A**

The taxpayer named above requests an additional 3-month extension of time until _____ - _____ - _____ to file its tax return.
MM DD YYYY

Explain in detail why an additional extension of time to file is needed.

_____

_____

_____

_____

_____

SCHEDULE A **This schedule should be completed by NYC combined return filers (Form NYC-2A, NYC-3A or NYC-1A)**

List name and Employer Identification Number for **each** member in the combined group. Attach rider for additional names.

	NAME OF MEMBER CORPORATION (EXCLUDING REPORTING CORPORATION)	EMPLOYER IDENTIFICATION NUMBER
1.		
2.		
3.		
4.		
5.		
6.		

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

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

SIGN HERE:	Signature of Officer:	Title:	Date:

MAILING INSTRUCTIONS

To receive proper credit, you must enter your correct Employer Identification Number on your application.
Mail your completed application to the following address:

NYC DEPARTMENT OF FINANCE
P.O. BOX 5564
BINGHAMTON, NY 13902-5564

GENERAL INFORMATION

Upon request, the Commissioner of Finance may grant an additional three-month extension of time to file a return when good cause exists.

A corporation with a valid six-month automatic extension is limited to two additional extensions.

A separate request on Form NYC-EXT.1 will be required for each additional three-month extension.

REQUIREMENTS

The requirements for granting an additional three-month extension of time, in addition to good cause, are:

1. This application must be filed before the expiration of the previous extension.

2. A valid application for an automatic extension must have been filed on Form NYC-EXT (Application for Automatic Extension).

The requirements for a valid automatic extension are:

- The application (NYC-EXT), along with any estimated tax due, must be filed on or before the due date of the return for the taxable period for which the extension is requested.

- The total tax paid on or before the date such application is filed must be either:

  a) not less than the tax shown on the return for the preceding taxable year if that year consisted of 12 months;

  - or -

  b) not less than 90% of the tax for the year for which an extension is requested as finally determined.

  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 you do not meet these requirements, your original extension and any additional extension will not be valid and you may have to pay interest and penalties from the original due date of your return.

COMBINED RETURN GROUPS

A combined group must file a single application form for an additional extension. Use the Employer Identification Number of the reporting corporation (the group member paying the combined tax) when completing page 1.

In the case of a combined group subject to the Business Corporation Tax, the reporting corporation is the designated agent of the group, as defined in Administrative Code §11-654.3(7).

Caution

An additional 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.