



FINANCE  
NEW • YORK  
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**NYC APPLICATION FOR EXTENSION  
TO FILE FINAL RETURN  
6F GENERAL CORPORATION TAX**

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

**2002**

For CALENDAR YEAR 2002 or fiscal year beginning \_\_\_\_\_, 2002 and ending \_\_\_\_\_, \_\_\_\_\_

Print or Type ▼

Name (if combined corporate 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
Reason for cessation of business in New York City	Cessation Date

A. Payment		Pay amount shown on line 5 - Make check payable to: NYC Department of Finance ●		Payment Enclosed	
1a. Preceding year's tax	[ ]	1b. Estimated tax for final taxable period (see instructions) ●	1b.		
2. COMBINED FILERS ONLY: Enter total minimum tax due from line 6 below (see instructions).....		●	2.		
3. Total of lines 1b and 2 or \$300 (minimum tax), whichever is greater .....		●	3.		
4. Payments on account of estimated tax .....		●	4.		
5. Balance due (line 3 less line 4). Enter payment amount on line A above .....		●	5.		

**B. Asset Transfer**

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 NUMBER OR SOCIAL SECURITY NUMBER	AMOUNT TRANSFERRED

**C. NYC Combined Return Filers (NYC-3A)**

New York City combined return (NYC-3A) filers attach a **separate rider** listing the name and Employer Identification Number for **each** member in the combined group. Indicate whether each member is required to pay the minimum tax.

6. Total minimum tax due (total number of members required to pay the minimum tax X \$300) - transfer amount to line 2 .....6. [ ]

**CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION**

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

SIGN HERE →

▲ Signature of Officer

▲ Title

▲ Date

**GENERAL INFORMATION**

1. If a corporation ceases to be subject to tax under Subchapter 2 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 15th day after the date that the corporation ceases to be subject to the General Corporation Tax.

A corporation ceases to be subject to the General Corporation Tax under Subchapter 2 of Chapter 6 of Title 11 of the Administrative Code if on the date of cessation it does not:

- a) do business in the City in a corporate or organized form or capacity,
- b) use assets in the City in a corporate or organized form or capacity,
- c) own or lease real or personal property in the City in a corporate or organized form or capacity, or
- d) maintain an office in the City, and
- e) does not plan to recommence doing business in the City.

A corporation ceases to be subject to the General Corporation Tax due to a change of classification if it becomes subject to tax under another Chapter or Subchapter of Title 11 of the Administrative Code, such as the Banking Corporation Tax.

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.)

3. A taxpayer that has received an automatic six-month extension by filing Form NYC-6F 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.
4. 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.

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.

**COMBINED FILERS**

A member of a combined group that ceases to be subject to the General Corporation Tax need not file a separate final return within 15 days of 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 General Corporation Tax because a member ceases to be subject to the tax, the combined group must file a final return within 15 days of 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 1**

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.

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.

**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