




NEW YORK

A light blue map of the United States is shown, with the state of New York highlighted in a darker shade of blue. The text 'NEW YORK' is written in white, bold, sans-serif font over the highlighted state.

# NEW YORK

## Business Tax Extension Filing Requirements



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## 1. New York State Filing Requirements for Businesses – An Overview

Each year, businesses operating in New York must report their income taxes to the state and pay taxes to the New York State Department to maintain their compliance. To collect income-related information from businesses, the State of New York created separate business income state tax forms to be filed with the state. The state forms vary based on business type such as C-Corporation, S-Corporation, partnership, fiduciary, trust, estate, etc.

Business owners in New York must file their state tax forms by the deadline to avoid penalties.

If businesses need additional time to complete their state tax returns, there are options for extending the deadline by filing state-specific extension forms with the designated state agency.

Keeping up with all the business requirements at the federal level and the state level can be overwhelming. To help business owners better understand their tax extension options and payment requirements, we created this guide!

## 2. New York State Tax Extension Filing Requirements

Businesses operating in New York (C-corporation, S-corporation, Partnerships, Fiduciaries) are required to timely **file a separate extension Form** from the federal tax extension Form 7004 to get an extension of time for filing a New York business tax return.

### 2.1. Tax extensions for C-Corporations – An Overview

C-Corporations in New York State are required to file Form CT-3 to report their income tax returns before the deadline to avoid the penalties.

If you cannot file by that date, you can apply for a New York tax extension. To apply for a [New York C-Corporation tax extension](#), use [New York Form CT-5](#) (Request for Six-Month Extension to File). You must [file Form CT-5](#) and pay your estimated New York tax balance by the original deadline of your return in order for your extension to be approved.

New York State allows for additional extensions beyond the initial 6 month extension with the [filing of Form CT-5.1](#) (Request for Additional Extension of Time to File (for franchise/business taxes, MTA surcharge, or both)). A corporation taxable under Article 9 with a valid three-month extension is limited to three additional three-month extensions.

A corporation taxable under Article 9-A (C-Corps), 13 (Miscellaneous Corps), or 33 (Insurance Companies) with a valid six-month extension is limited to two additional three-month extensions.

### 2.1.1. Deadlines for filing Business Tax Extensions with the State of New York

| Extension Form                 | Actual Due Date   | Extension Period                |
|--------------------------------|---|---------------------------------|
| Form CT-5<br>(C-corporation)   | 3 months and 15 days following the end of the corporation reporting period (April 15 for calendar year taxpayers) | 6-Month Extension               |
| Form CT-5.1<br>(C-corporation) | On or before the expiration date of the C-Corporation original extension (CT-5).                                  | Additional two month extensions |

### 2.1.2. Tax Payment Options

An extension of time for filing **does not extend the due date for payment of tax**. You must pay your tax due on or before the original due date along with your extension by using one of the following option:

- ➔ Pay by Online - <https://www.tax.ny.gov/online/bus.htm>
- ➔ For corporations (CT-400) and Mandatory First Installment of Estimated Tax for corporations (CT-300).
  - Direct debit from a bank account or ACH Credit.
- ➔ Payment Vouchers - for those who e-filed returns, but want to make payments by check or money order.
  - [Form CT-200-V](#) - Payment Voucher for who wants to pay by check or money order.

### 2.1.3. NY C-Corporation Extension Mailing Address

**Mail Form CT-5, CT-5.1 to the following address**

*NYS Corporation Tax,  
P.O. BOX 15180,  
Albany, NY 12212-5180.*

## 2.2. Tax extensions for S-Corporations – An Overview

S-Corporations in New York State are required to file Form CT-3-S to report their income tax returns before the deadline to avoid the penalties.

If you cannot file by that date, you can apply for a [New York S Corporation tax extension](#), [file Form CT-5.4](#) (Request for Six-Month Extension to File New York S Corporation Franchise Tax Return) by the actual due date of the return.

**Please note** that New York State S-Corporations may not use [Form CT-5.1](#) to request an additional extension of time beyond six months. New York does not grant S-Corp extensions beyond the 6 month initial extension.

### 2.2.1. Deadlines for filing S-Corporation Business Tax Extension with the State of New York

| Extension Form                 | Actual Due Date   | Extension Period  |
|--------------------------------|---|-------------------|
| Form CT-5.4<br>(S-Corporation) | 2½ months after the end of your reporting period (March 15 for calendar year taxpayers) | 6-Month Extension |

### 2.2.2. Tax Payment Options

An extension of time for filing **does not extend the due date for payment of tax**. You must pay your tax due on or before the original due date along with your extension by using any one of the following option:

- ➔ Pay by Online - <https://www.tax.ny.gov/online/bus.htm>
- ➔ For corporations (CT-400) and Mandatory First Installment of Estimated Tax for corporations (CT-300).
  - Direct debit from a bank account or ACH Credit.
- ➔ Payment Vouchers - for those who e-filed returns, but want to make payments by check or money order.
  - [Form CT-200-V](#) - Payment Voucher for who wants to pay by check or money order.

### 2.2.3. NY S-Corporation Extension Mailing Address

Mail Form CT-5.4 to the following address

*NYS Corporation Tax,  
P.O. BOX 15180,  
Albany, NY 12212-5180.*

### 2.3. Tax extensions for Partnerships / Fiduciaries – An Overview

Businesses operating in New York (Partnerships/Fiduciaries) are required to file a separate [business tax extension Form IT-370-PF](#) to get an extension of time to file Form IT-204 (Partnership Return), or IT-205 (Fiduciary Income Tax Return).

**Note:** New York state no longer accepts a copy of the federal extension form in place of [Form IT-370-PF](#).

**Form IT-370-PF automatically extends the due date for filing as follows:**

- ➔ Form IT-204 – six months
- ➔ Form IT-205 – five and one-half months

#### 2.3.1. Deadlines for filing Partnership/Fiduciaries Business Tax Extensions with the State of New York

| Extension Form               | Actual Due Date  | Extension Period   |
|------------------------------|--|--------------------|
| Form IT-370-PF (partnership) | Fifteenth day of the third month following the close of your tax year (for calendar-year filers, March 15)   | 6-Month Extension  |
| Form IT-370-PF (Fiduciaries) | Fifteenth day of the fourth month following the close of your tax year (for calendar-year filers, April 15). | 5½ Month Extension |

#### 2.3.2. Tax Payment Options

An extension of time for filing **does not extend the due date for payment of tax**. You must pay your tax due on or before the original due date along with your extension by using any one of the following option:

- ➔ Pay by online - <https://www.tax.ny.gov/online/bus.htm>
- ➔ For partnership returns, you can pay from your bank account, or by credit card.
- ➔ Payment Vouchers - for those who e-filed returns, but want to make payments by check or money order.
  - Form IT-370-V- Payment Voucher

### 2.3.3. NY Partnership/Fiduciaries Extension Mailing Address

**Mail your Form IT-370-PF to the following address**

If you are **enclosing a payment** with this extension request, mail Form IT-370-PF with your payment to

*Extension Request,  
P.O. BOX 4125,  
Binghamton, NY 13902-4125.*

If **not enclosing a payment** with this extension request, mail Form IT-370-PF to

*Extension Request - NR,  
P.O. BOX 4126,  
Binghamton, NY 13902-4126.*

### 3. Does ExpressExtension Support State Filing with New York?

Yes, ExpressExtension supports the paper filing of extensions with the State of New York. You can complete the [New York business tax Form CT-5, CT-5.1, CT-5.4, IT-370-PF](#) and e-file in minutes by entering the form details using our simple form entry option. Our internal audit check feature checks your form for basic errors and ensures you are completing the form accurately.

## 4. How to file a Business Tax Extension with the State of New York?

Follow these simple steps to download your [New York State Business Tax Extension Form](#):

- **Step 1:** Click “**Start New State Business Tax Extension**” in the dashboard to begin filing your Business Tax Extension with a state.
- **Step 2:** Select the state where you need to file an extension for your business income tax return.
- **Step 3:** Click the “**Start Filing**” button to begin filing an extension.
- **Step 4:** Enter the required information, matching what the IRS has on record. Then click “**Save & Next**”.
- **Step 5:** Review the information you provided. To correct your information in any of the sections below, click the “**Edit**” button.
- **Step 6:** Choose the payment option to pay the balance due, if any to the State.
- **Step 7:** Review and transmit [NY Extension Form](#) with the state Agency.

## 5. About ExpressExtension

[ExpressExtension.com](#) is an IRS approved e-file provider of tax extension forms. We provide a simple, industry-leading product and a secure filing process. At ExpressExtension, we provide an e-file solution for businesses, Individuals, and nonprofits.

**We support the e-filing of the following Federal tax extension Forms**

- [Business Tax Extension Form 7004](#)
- [Personal Tax Extension Form 4868](#)
- [Nonprofit Tax Extension Form 8868](#)
- [Information Return Extension Form 8809](#)

We provide instructions and guidance throughout the filing process to simplify your filing.

You can pay your balance due using EFW or EFTPS and get instant IRS approval on your extension.



## 5.1. ExpressExtension – Pricing Packages

We offer more special pricing packages for CPAs, Business Owners, and Individuals. If you're a tax professional, you can use our volume-based pricing option - We offer discounts for tax professionals based on the number of extensions you file.

### Buy Credits

By buying credits, you can save on your filing costs. This also speeds up the filing process since you can select your credits instead of entering a credit number each time you file a form on behalf of a client.

For more information on the discounts offered to [tax professionals](#), [click here](#).

## 5.2. Special Packages for Business Owners, Individuals, & Nonprofits

We offer combo pricing packages for you to choose when filing both [tax extensions for Form 7004 & 4868 or Form 8868 & 4868](#) for discounted pricing.

[Click here](#) to know more about the combo pricing packages.

## 5.3. ExpressGuarantee – We guarantee the approval of your IRS Tax Extension!

With over 10+ years of experience in the tax filing process, we are proud to guarantee acceptance of all your transmitted [IRS Forms 7004](#) and [4868](#) with our [ExpressGuarantee](#)! If the IRS rejects your extension, we will refund your extension filing fee!

That's our guarantee, and you won't get it anywhere else!



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