



Department of Taxation and Finance

# Election to Use Different Annualization Periods for Corporate Estimated Tax

**CT-222.1**

Tax Law – Article 27, Section 1085(d)(3)

All filers must enter tax period:

beginning

ending

|                 |  |                            |  |
|-----------------|--|----------------------------|--|
| Mailing address | Employer identification number (EIN)               | Telephone number<br>(    ) | For office use only<br><br>Date received |
|                 | Legal name of corporation                          |                            |  |
|                 | DBA or trade name (if any)                         |                            |  |
|                 | Mailing name (if different from legal name)<br>c/o |                            |  |
|                 | Number and street or PO box                        |                            |  |
|                 | City   | State                      |  |

**1** Type of return(s) to be filed (mark an **X** in all applicable boxes):

|  |   |  |   |
|--|---|--|---|
| Form CT-3..... <input type="checkbox"/>    | Form CT-184..... <input type="checkbox"/> | Form CT-186-P..... <input type="checkbox"/>  | Form CT-33 ..... <input type="checkbox"/>   |
| Form CT-3-M ..... <input type="checkbox"/> | Form CT-184-M... <input type="checkbox"/> | Form CT-186-P/M.... <input type="checkbox"/> | Form CT-33-M ..... <input type="checkbox"/> |
| Form CT-3-A..... <input type="checkbox"/>  | Form CT-186..... <input type="checkbox"/> |  | Form CT-33-A..... <input type="checkbox"/>  |
| Form CT-3-S..... <input type="checkbox"/>  | Form CT-186-M... <input type="checkbox"/> |  | Form CT-33-C..... <input type="checkbox"/>  |
|  | Form CT-186-E... <input type="checkbox"/> |  | Form CT-33-NL.... <input type="checkbox"/>  |

**2** Election to use an annualization option under the annualized income installment method (mark an **X** in the appropriate box):

| Options                           | 2nd installment | 3rd installment | 4th installment |
|-----------------------------------|-----------------|-----------------|-----------------|
| Option 1 <input type="checkbox"/> | First 4 months  | First 7 months  | First 10 months |
| Option 2 <input type="checkbox"/> | First 5 months  | First 8 months  | First 11 months |

**Certification:** I certify that this election is to the best of my knowledge and belief true, correct, and complete.

|   |  |                                |  |                        |
|---|--|--------------------------------|--|------------------------|
| <b>Authorized person</b>                      | Printed name of authorized person                    | Signature of authorized person | Official title                         |                        |
|   | E-mail address of authorized person                  |                                | Telephone number<br>(    )             | Date                   |
| <b>Paid preparer use only</b><br>(see instr.) | Firm's name (or yours if self-employed)              |                                | Firm's EIN                             | Preparer's PTIN or SSN |
|   | Signature of individual preparing this election      | Address                        | City                                   | State    ZIP code      |
|   | E-mail address of individual preparing this election |                                | Preparer's NYTPRIN    or    Excl. code | Date                   |

See instructions for where to file.

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## Instructions

### Purpose of the form

Use Form CT-222.1 to select one of the two options that can be elected under Tax Law section 1085(d)(3) to compute the corporation's estimated tax under the annualized income installment method. You may use a single form to make the election for more than one type of return (for example, Forms CT-3, *General Business Corporation Franchise Tax Return*, and CT-3-M, *General Business Corporation MTA Surcharge Return*). However, the due date of the election for each return may be different. If so, a separate Form CT-222.1 is required.

### Who can elect

Any corporation using the annualized income installment method to compute its estimated tax may elect either option 1 or option 2 by filing Form CT-222.1. If you use the standard option, **do not** file Form CT-222.1.

### When and where to file

File Form CT-222.1 annually to elect option 1 or option 2, even if you select the same election each year. File Form CT-222.1 by the due date of your declaration of estimated tax for which the election is to apply. For information concerning declarations of estimated tax, including due dates, see Form CT-400-I, *Instructions for Form CT-400*. (**Note:** Form CT-400 is to be e-filed, so only Form CT-222.1 should be mailed to the address below.) The election applies only to the tax year for which it is made. Once the election is made it cannot be revoked for that tax year.

Mail the completed election to:

**NYS ESTIMATED CORPORATION TAX  
PO BOX 4136  
BINGHAMTON NY 13902-4136**

### Private delivery services

See Publication 55, *Designated Private Delivery Services*.

### Signature

The election must be certified by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other officer authorized by the taxpayer corporation.

The election of an association, publicly traded partnership, or business conducted by a trustee or trustees must be signed by a person authorized to act for the association, publicly traded partnership, or business.

If an outside individual or firm prepared the election, all applicable entries in the paid preparer section must be completed, including identification numbers (see *Paid preparer identification numbers* in Form CT-1). Failure to sign the election will delay the processing of any refunds and may result in penalties.

### Need help? and Privacy notification

See Form CT-1, *Supplement to Corporation Tax Instructions*.

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