



Combined Filer Statement for Newly Formed Groups Only

CT-51

(2/16)

Employer identification number of parent corporation or designated agent		Date	
Mailing name and address	Tax period/year of combined corporate franchise tax return		
	Legal name of parent corporation or designated agent		
	Number and street or PO box		
	City	State	ZIP code
Are you requesting a refund on your combined franchise tax return? Yes ☐ No ☐ Unknown ☐ (Mark an X in the appropriate box.)			

For more information on combined reports under Article 9-A, see Tax Law section 210-C.

For more information on combined reports under Article 33, see Tax Law section 1515(f).

Note: All information in this statement is subject to review and adjustment by the Audit Division to determine if the group meets the legal requirements for filing a combined return.

This statement is to be filed only by corporations that are forming a new combined group. Complete the *Combined filer group listing* on this statement to show the current information about the new combined group (attach additional copies if necessary). Existing combined groups will be sent Form CT-50, *Combined Filer Statement for Existing Groups*, each year to verify the members of the group and to add or remove any corporations from the group.

Submit this form, prior to the due date of the combined franchise tax return, to: **NYS Tax Department Combined Filer Services Group, W A Harriman Campus, Albany NY 12227-0852**, to expedite the recording of your group information.

Private delivery services – If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

If you have changes to the group information after filing Form CT-51, indicate the changes on a copy of the previously submitted Form CT-51 and attach it to the return. If you have **not** previously submitted Form CT-51, you must submit the form with the filing of your combined corporate franchise tax return to the address on the return.

Enter below the name, address, and telephone number of an authorized individual whom we may contact to clarify information if needed. By returning this statement for the combined group, the taxpayers in the combined group are authorizing the representative named below to receive and provide tax information for the combined group, including the parent or designated agent and all corporations included in the combined group.

Representative name	Title	Telephone number ()	Fax number ()
Mailing address of representative (if different from mailing address above)			

Note: Be sure to enter each group member's own federal employer identification number (EIN) on the *Combined filer group listing*.

Privacy notification – New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* in Form CT-1, *Supplement to Corporation Tax Instructions*.

Combined filer group listing

Parent or designated agent (payer) ID #: _____

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