# CT-51
(8/05)

New York State Department of Taxation and Finance

# Combined Filer Statement for Newly Formed Groups Only

| Employer identification number of parent corporation | Date |
|---|---|
| — | / / |

| Mailing name and address | |
|---|---|
| Tax period/year of combined corporate franchise tax return | |
| Legal name of parent corporation | |
| Number and street or PO box | |
| City | State / ZIP code |

**Are you requesting a refund on your combined franchise tax return?** **Yes** ☐ **No** ☐ **Unknown** ☐

This statement is to be filed only by corporations that are forming a new combined group. Complete the back of this statement to show the current information about the new combined group. Existing combined groups will be sent a preprinted statement each year to verify the members of the group and to add or remove any corporations from the group.

Please submit this form, prior to the due date of the combined franchise tax return, directly to: **NYS Tax Department Combined Filer Services Group, W A Harriman Campus, Albany NY 12227**, to expedite the recording of your group information. If you have changes to the group information prior to filing, indicate the changes on a copy of the previously submitted Form CT-51 and attach it to the return. If not previously filed, this form must be submitted with your combined corporate franchise tax return to the address on the return.

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

Please 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 with the corporate franchise tax return 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 and all subsidiaries.

| Representative name | Title | Telephone number | Fax number |
|---|---|---|---|
| Mailing address of representative | | | |

Note: Please be sure to enter each group member's own federal employer identification number (EIN) on the back page.

# Combined filer group listing

**Parent (payer) ID #:** _____

| Identify parent (payer) corp. here (X) | Legal name | Federal EIN | Date of incorporation | Other than New York State corporations | | | Period/Year entering group |
|---|---|---|---|---|---|---|---|
| | | | | State or country of incorporation | Date began business in New York | Date authorized in New York | |
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