



# CT-51

(8/10)

New York State Department of Taxation and Finance

## Combined Filer Statement for Newly Formed Groups Only

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

Effective for tax years beginning on or after January 1, 2008, a captive real estate investment trust (REIT) or captive regulated investment company (RIC) must file a combined return with its closest related corporation that directly or indirectly owns or controls over 50% of the captive REIT or RIC. A qualified REIT subsidiary must join the combined return of its captive REIT parent.

Effective for tax years beginning on or after January 1, 2009, an overcapitalized captive insurance company must file a combined return under Article 9-A or 32 with its closest related corporation that directly or indirectly owns or controls over 50% of the overcapitalized captive insurance company. For the most recent information on the combined reporting requirements, visit our Web site (at [www.nystax.gov](http://www.nystax.gov)).

**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, 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 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 and all subsidiaries.

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** — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

