



CT-51

(10/98)

New York State Department of Taxation and Finance

Combined Filer Statement for Newly Formed Groups Only

Date:

Taxpayer ID:

Tax Period/Year:

Please complete this box:

Is a REFUND being requested? Yes No

Total number of subsidiaries in combined group: _____

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.

This form must be submitted with your combined corporate franchise tax return to the address on the return.

We will send you verification that the statement has been processed. **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.**

Below, please enter 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 representative named is being authorized by the taxpayers in the combined group 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			
Mailing address of parent corporation			

Note: Please be sure to enter each group member's own federal employer identification number (EIN). We will advise you later of the Department-assigned number, which should be entered on future returns.

